FILED
U.S. DISTRICT COURT
DISTRICT OF COLORADO

2012 SEP -4 PM 12: 12

GREGORY C. LANGHAM
CLERK

**IN THE UNITED STATES DISTRICT COURT**
**FOR THE DISTRICT OF COLORADO**

Civil Action No. '12 - CV - 02344 -CMA -MJW BY____________DEP. CLK

KELLY ROE
PO Box 1168
Berthoud, CO 80513
(970) 532-1305

Plaintiff,

vs.

COMMISSIONER OF INTERNAL REVENUE
Attention: CC:PA: Br 6/7
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Defendant.

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**COMPLAINT FOR INJUNCTIVE RELIEF**

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1. This is an action under the Freedom of Information Act ("FOIA"), 5 U.S.C. § 552, and the Privacy Act of 1974, 5 U.S.C. § 552a, to order the production of agency records, specifically copies of Plaintiff's Return Transcript, Account Transcript, and Record of Account for the years 1998 through 2010; and various other transcripts, documents and forms maintained by the Defendant for Plaintiff, her husband, and her limited liability company, Roe Ecological Services, LLC ("ROE") formerly named Wildlife Property Management, LLC ("WPM")) which Defendant has improperly withheld from Plaintiff.

## JURISDICTION AND VENUE

2. This court has personal and subject matter jurisdiction over this action pursuant to 5 U.S.C. § 552(a)(4)(B).

3. Venue is proper pursuant to 5 U.S.C. § 552(a)(4)(B). Plaintiff resides in this judicial district.

## THE PARTIES

4. Plaintiff is a citizen of the United States and a resident of Larimer County, Colorado.

5. Plaintiff is the requester of the records that Defendant refuses to provide.

6. Plaintiff is a member of ROE (formerly named WPM) during the period covered by the request and has the authority to request the records that Defendant refuses to provide.

7. Plaintiff has a Power of Attorney from her husband, Christopher Roe, authorizing her to obtain records from the Defendant on his behalf, in addition to his personal authorization via signature on any request, which is attached as Exhibit 1[1].

8. Defendant, the Internal Revenue Service ("IRS"), is an agency of the United States and has control over the record, or system of records, that Plaintiff seeks.

## FACTUAL BACKGROUND

I. <u>Form 4506-T Requests</u>

9. On May 10, 2012, Plaintiff submitted Forms 4506-T "Request for Transcript of Tax Return" requesting copies of her Return Transcript, Account Transcript, and Record of

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[1] Because of privacy/identity theft concerns, Plaintiff redacted her social security numbers from all Exhibits filed in this case. As Defendant already has possession of all Exhibits filed in this case, Defendant will be able to admit or deny based on those records. Unredacted copies will, however, be provided to be placed under seal if ordered by this court.

Account for the years 2000 through 2010. A copy of these submitted forms, stamped as received by the Defendant, is attached as Exhibit 2.

10. By Form 13873-1 dated May 24, 2012 and numbered 1012777797, Defendant refused to provide Plaintiff with copies of any of the requested documents. As the basis for its denial, on the Form 13873-1, Defendant checked Box 22, which states that "[t]he taxpayer's information does not match our records, is incomplete, or missing. Please correct the item(s) checked below." The boxes for "Name" and "Social Security Number" were checked; the box for "Address" was not checked. A copy of this form is attached as Exhibit 3.

11. In response, Plaintiff faxed a copy of the entity portion of her Individual Master File ("IMF") along with the Form 13873-1 dated May 24, 2012 and the Forms 4506-T submitted previously submitted on May 10, 2012 to the fax number (559-456-5876) provided in Section 9 of the pointed out that the name and social security number shown on the IMF matched those on her Form 4506-T request. A copy of this faxed correspondence is attached as Exhibit 4.

12. According to the IMF Privacy Impact Statement dated 10 November 2009:

> IMF is the authoritative data source for individual tax account data. All the other IRS information system applications that process IMF data depend on output from this source. IMF is a critical component of IRS's ability to process tax returns. There has been no new processing, but it is updated annually to incorporate new tax law procedures and changes.... After the initial filing of the tax return, any changes or updates (adjustments) to a taxpayer account, whether initiated by the taxpayer or the IRS, is submitted as a transaction to post to the master file so that the file reflects a continuously updated and current record of each taxpayer's account.

http://www.irs.gov/pub/irs-pia/imf_pia.pdf. The transcripts Plaintiff requested via the Form 4506-T are based on the data maintained in her IMF by the Defendant.

13. By Form 13873-1 dated July 2, 2012 and numbered 1012659537, Defendant responded to Plaintiff's June 1, 2012 fax (*see* Exhibit 4). Defendant again checked box 22. This

time, while "Social Security Number" remained checked, "Name" was now unchecked, and "Address" remained unchecked. A handwritten note made by Defendant is present on the first Form 4506-T stating "see attached letter" acknowledging Defendant's receipt of the IMF and recognition of Plaintiff's note regarding the accuracy of the Form 4506-T as compared to the IMF. A copy of this form is attached as Exhibit 5.

14. On July 2, 2012, before receiving the Form 13873-1 of the same date from Defendant (*see* Exhibit 5), Plaintiff submitted another set of Forms 4506-T, this time for the years 1998 through 2010. This time, Plaintiff even included her middle initial and listed her former/maiden name. Plaintiff once again included a copy of the Entity Module of her IMF, and specifically pointed out that her name, address, and social security number matched. A copy of this set of forms is attached as Exhibit 6.

15. By Form 13873-1 dated July 11, 2012 and numbered 1012777793, Defendant responded to Plaintiff's request of July 2, 2012 (*see* Exhibit 6) again refusing to provide Plaintiff with copies of any of the requested transcripts. On its Form 13873-1, Defendant again checked box 22. This time, however, while "Name" remained unchecked, "Social Security Number" was now also unchecked, but "Address" was now checked. A copy of this form is attached as Exhibit 7.

16. By letter dated July 30, 2007, Defendant previously informed Plaintiff that the Form 4506-T is the "routine agency procedure that should be used to request IMF MCC Transcripts-Literal" (i.e., Plaintiff has no means by which to obtain these transcripts other than a Form 4506-T request). A copy of the letter is attached as Exhibit 8.

17. Plaintiff twice called the phone number provided on the Form 13873-1 and left a message each time requested a call back to resolve the issue; Plaintiff never received a call back from Defendant. *See* 5 U.S.C. § 552(a)(7)(B).

18. Plaintiff has a right of access to the requested information under 5 U.S.C. § 552(a)(3). The Forms 4506-T were filled out correctly as the name, address, and social security number on all of Plaintiff's submitted Forms 4506-T matches the name, address, and social security number shown on the IMF maintained by Defendant for Plaintiff. By repeatedly ignoring this fact and changing the reason for denial without justification, the Defendant arbitrarily and capriciously withheld Plaintiff's Return Transcripts, Account Transcripts and Records of Account for the years 1998 through 2010.

II. <u>Request for Forms, Transcripts and other Documents</u>

19. On May 10, 2012, Plaintiff and her husband, Christopher Roe, submitted a FOIA request to Defendant requesting various copies of forms, transcripts of electronic records, and documents created by Defendant. A copy of this letter is attached as Exhibit 9.

a. According to page 4-1 of the 2012 <u>IRS Processing Codes and Information</u> Manual (http://www.irs.gov/pub/irs-utl/intro-toc-appendix.pdf) ("Document 6209") "[t]he document locator number ["DLN"] is a controlled number assigned to every return or document input through the [Automatic Data Processing ("ADP")] system… The DLN is used to control, identify, and locate documents processed in the ADP system." DLNs appear on the IMF and Business Master File ("BMF.")[2]. The requested DLNs represent documents that must already

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[2] According to the BMF Privacy Impact Statement dated 20 May 2010:

> BMF is an IRS Critical Infrastructure asset. All tax data and related information

have existed at the time of the original request; being represented by a unique identifier makes them very easy to locate and provide to Plaintiff within a timely manner.

b. Forms 2859, 3352, 5344, and 8278 are used by the I.R.S. to close an examination and for manual assessments of tax and penalties. *See* Pages 2-7 through 2-12 of Document 6209. The forms, if they exist, should be readily available in the respective administrative file at the time of the original request; it should have been very easy to locate and provide them to Plaintiff within a timely manner.

c. Push Codes are three digit codes used by the IRS when it opens a tax module for examination where no return has yet posted to the IMF or BMF. Push Codes appear on the IMFOLT/BMFOLT transcripts. Page 12-15 of Document 6209 states that "for more information on Push Codes refer to: http://sbse.web.irs.gov/AIMS/docs/PushCodes.xls." This spreadsheet already existed at the time of the original request; as there is a specific web address (which is not accessible to the public), it should have been very easy to identify and provide it to Plaintiff in a timely manner.

d. Any Examining Officer's Activity Record already existed at the time of Plaintiff's original request and should have been very easy to locate and provide them to Plaintiff in a timely manner.

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> pertaining to individual business income taxpayers are posted to the BMF so that the file reflects a continuously updated and current record of each taxpayer's account. All settlements with taxpayers are effected through computer processing of the BMF account and the data therein is used for accounting records, for issuance of refund checks, bills or notices, answering inquiries, classifying returns for audit, preparing reports and other matters concerned with the processing and enforcement activities of the Internal Revenue Service.

http://www.irs.gov/pub/irs-pia/bmf-pia.pdf.

20. Electronic records are subject to the requirements of FOIA as per 5 U.S.C. § 552(f)(2). The Defendant is required to conduct a reasonable search of its electronic records and databases and provide extracted copies or transcripts in either electronic or hard copy format. 5 U.S.C. § 552(a)(3)(C).

a. The Form 4340 "Certification of Assessment, Payments, Other Specified Matters" is a transcript based directly off the I.M.F. According to the Internal Revenue Manual ("I.R.M.") § 21.2.3.4.1.12 (10-01-2010), it may be provided to Plaintiff pursuant to Internal Revenue Code ("I.R.C.") § 6203. See also I.R.M. 21.2.3.4.2 (10-01-2002). The Form 4340 is a simple printout of data that already existed at the time of the original request. The I.R.S. will not certify the data as being accurate, therefore, the certification that it does provide—that the form reflects a true and correct copy of the data taken from the I.M.F—should be relatively quick and easy to accomplish.

b. The IMFOLT transcript displays specific tax module amounts, dates including Collection Statute Expiration Date ("CSED") and a listing of posted transactions. See e.g., I.R.M. 3.8.45.4.20 (01-01-2011). The IMFOLT transcript is a simple printout of data that already existed at the time of the original request; this transcript should have been very easy to produce and provide to Plaintiff within a timely manner.

c. The BMFOLT transcript displays specific tax module amounts, dates including CSED and a listing of posted transactions. See e.g., I.R.M. 3.8.45.4.20 (01-01-2011). The BMFOLT transcript is a simple printout of data that already existed at the time of the original request; this transcript should have been very easy to produce and provide to Plaintiff within a timely manner.

d. The IMFOLR, BMFLOR and AMSDISA transcripts are printouts used to verify that all procedural requirements of an IRS examination have been followed. See I.R.M. 4.8.9 (06-14-2011). These transcripts are simple printouts of data that already existed at the time of the original request; this transcript should have been very easy to produce and provide to Plaintiff within a timely manner.

21. By its letter of June 11, 2012, Defendant not only extended the statutory time for response to June 26, 2012, but also anticipatorily refused to provide the records requested by Plaintiff on May 10, 2012 until July 31, 2012. A copy of this letter is attached as Exhibit 10.

22. By its letter of July 30, 2012, Defendant again refused to provide the records requested by Plaintiff on May 10, 2012 stating that it would "contact [Plaintiff] by August 31, 2012 if [Defendant is] still unable to complete [Plaintiff's] request." A copy of this letter is attached as Exhibit 11.

23. Defendant did not contact Plaintiff by August 31, 2012.

24. Defendant has not contacted Plaintiff as of the date of this Complaint.

25. Plaintiff attempted to be reasonable and cooperative, but has now waited over four months for a response to her original request of May 10, 2012.

26. Plaintiff has a right of access to the requested information under 5 U.S.C. § 552(a)(3). By repeatedly refusing to provide Plaintiff records that were readily and easily obtainable within 20 days, and certainly over a period of months, Defendant arbitrarily and capriciously withheld the records requested by Plaintiff.

## REQUEST FOR RELIEF

WHEREFORE, Plaintiff requests this Court:

(1) Order Defendant to provide access to the requested documents;

(2) Expedite this proceeding as provided in 28 U.S.C. § 1657;

(3) Award Plaintiff costs in this action, as provided in 5 U.S.C. § 552(a)(4)(E);

(4) Make a specific finding of fact that the actions of the Defendant were so flagrant as to be arbitrary and capricious and refer the matter to the Special Counsel for investigation as provided in 5 U.S.C. § 552(a)(4)(F); and

(5) Grant such other relief as may deem just and proper.

## AFFIRMATION

In witness, whereof, knowing the law of bearing false witness before God and men as well as under penalty of perjury, I solemnly affirm that I have read the foregoing and know the contents thereof to be true to the best of my knowledge.

Dated this 4th th day of September 2012.

Respectfully submitted,

Kelly Roe

PO Box 1168
Berthoud, Colorado 80513
(970) 532-1305

## **Power of Attorney**

I, Christopher M. Roe, hereby appoint my wife, Kelly A. Roe, as my attorney-in-fact before the Internal Revenue Service, to represent me before the Internal Revenue Service for any federal income tax or civil penalty matter (including, but not limited to, any matter that relates directly or indirectly to the Form 1040 or 1065 and related schedules) for the years 1999 through 2014, or until I revoke this Power of Attorney.

Kelly A. Roe is authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to any federal income tax or civil penalty matters (e.g., the authority to request any records; sign any agreements, consents, or other documents; or protest or appeal any penalties or additions to tax). This authority does not include the power to substitute another representative.

Dated this 10th day of June 2012 by

Christopher M. Roe

SSN: [redacted]
PO Box 1168
Berthoud, Colorado 80513
(970) 532-1305

## Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent Christopher M. Roe for the tax matter(s) specified herein; and
- I am a member of Christopher M. Roe's immediate family—namely his wife.

Dated this 10th day of June 2012 by

Kelly A. Roe

Kelly A. Roe

PO Box 1168
Berthoud, Colorado 80513
(970) 532-1305

Exhibit 1

1012777797

11/22

Form **4506-T** ENVELOPE MAY 1 0 2012 POSTMARK DATE

(Rev. January 2012)
Department of the Treasury
Internal Revenue Service

# Request for Transcript of Tax Return

▶ **Request may be rejected if the form is incomplete or illegible.**

OMB No. 1545-1872

Certified Mail 7010 3090 0003 9438 4022

**Tip.** Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return.** There is a fee to get a copy of your return.

**1a** Name shown on tax return. If a joint return, enter the name shown first.
Kelly Roe

**1b** **First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)**
[redacted]

**2a** If a joint return, enter spouse's name shown on tax return.

**2b** **Second social security number or individual taxpayer identification number if joint tax return**

**3** Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)
Kelly Roe, PO Box 1168, Berthoud, CO 80513

**4** Previous address shown on the last return filed if different from line 3 (see instructions)

**5** If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.

**Caution.** *If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your IRS transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.*

**6** **Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ 1040

**a** **R[illegible] Transcript,** which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect [illegible] made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, [illegible] 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year [illegible]nd returns processed during the prior 3 processing years. Most requests will be processed within 10 business days ☑

**b** **Account Transcript,** which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 30 calendar days ☑

**c** **Record of Account,** which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar days ☑

**7** **Verification of Nonfiling,** which is proof from the IRS that you did not file a return for the year. Current year requests are only available after [illegible]une 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days ☐

**8** **F[illegible] 2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from [illegible]ormation returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this [illegible]anscript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2010, filed in 2011, will not be available from the IRS until 2012. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 45 days ☐

**Caution.** *If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.*

**9** **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately. 2000 2001 2002 2003

Check this box if you have notified the IRS or the IRS has notified you that one of the years for which you are requesting a transcript involved identity theft on your federal tax return ☐

**Caution.** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note.** *For transcripts being sent to a third party, this form must be received within 120 days of the signature date.*

Phone number of taxpayer on line 1a or 2a

**Sign Here**

▶ Kelly Roe
Signature (see instructions) — Date 05/10/12

▶ Title (if line 1a above is a corporation, partnership, estate, or trust)

▶ Spouse's signature — Date

RECEIVED
RAIVS
MAY 1 8 2012
INTERNAL REVENUE SERVICE
FRESNO, CA

RECEIVED
05 14 2012
FRESNO, CA

For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 37667N Form **4506-T** (Rev. 1-2012)

Exhibit 2

MAY 1 8 2012

101277707

Certified Mail 7010 3090 0002 9438 4022

Form **4506-T**
(Rev. January 2012)
Department of the Treasury
Internal Revenue Service

# Request for Transcript of Tax Return

▶ **Request may be rejected if the form is incomplete or illegible.**

OMB No. 1545-1872

**Tip.** Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return.** There is a fee to get a copy of your return.

**1a** Name shown on tax return. If a joint return, enter the name shown first.

Kelly Roe

**1b** **First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)**

[redacted]

**2a** If a joint return, enter spouse's name shown on tax return.

**2b** **Second social security number or individual taxpayer identification number if joint tax return**

**3** Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)

Kelly Roe, PO Box 1168, Berthoud, CO 80513

**4** Previous address shown on the last return filed if different from line 3 (see instructions)

**5** If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.

**Caution.** *If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your IRS transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.*

**6** **Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ 1040

**a** **Return Transcript,** which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days ☑

**b** **Account Transcript,** which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 30 calendar days ☑

**c** **Record of Account,** which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar days ☑

**7** **Verification of Nonfiling,** which is proof from the IRS that you did not file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days ☐

**8** **Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2010, filed in 2011, will not be available from the IRS until 2012. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 45 days ☐

**Caution.** *If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.*

**9** **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately. 2008 2009 2010

Check this box if you have notified the IRS or the IRS has notified you that one of the years for which you are requesting a transcript involved identity theft on your federal tax return ☐

**Caution.** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note.** *For transcripts being sent to a third party, this form must be received within 120 days of the signature date.*

RECEIVED
972
0 Sep 4 2012
FRESNO CA

Phone number of taxpayer on line 1a or 2a
9705321205

RECEIVED
RAIVS
MAY 1 6 2012
INTERNAL REVENUE SERVICE
FRESNO, CA

**Sign Here**

Signature (see instructions) Date 05/10/12

Title (if line 1a above is a corporation, partnership, estate, or trust)

Spouse's signature Date

Department of the Treasury
Internal Revenue Service
Form **13873-I**

**Date:** 05/24/2012

**Please refer to all checked boxes regarding your request for taxpayer(s) named below:**

KELLY ROE

**Section 1— Unfulfilled or Partially Fulfilled Request**

☒ **1. We were unable to provide any of the items you requested.**

☐ 2. We have enclosed the items you requested (or provided them to the 3rd party on line 5 of your request) except for those listed below.

- ☐ Copy of Tax Return(s)/Form(s) for tax year(s): ______
- ☐ Verification of Non-filing for tax year(s): ______
- ☐ Return Transcript(s) for tax year(s): ______
- ☐ Account Transcript(s) for tax year(s): ______
- ☐ Record of Account Transcript(s) for tax year(s): ______
- ☐ Form W-2, Form 1099 Series, Form 1098 series, or Form 5498 series transcript(s) for tax year(s): ______
- ☐ Audit Report or CP2000 Notice: ______
- ☐ Copy of Tax Return(s) for tax year(s) mailed to you previously.

Note: If your request was submitted through an IVES participant, the requested items we could fill will be sent directly to them.

**Section 2 — Payment-related Information**

☐ 3. You submitted Form 4506, 4506-T or 4506T-EZ with a payment. However, there are no fees for transcripts. We have forwarded your request to the Returns and Income Verification Services (RAIVS) team for processing.

☐ 4. We are returning your payment to you or your designated third party.

☐ 5. A refund will be issued in 4-6 weeks because:

- ☐ Some or all of the products you requested were unavailable.
- ☐ You overpaid.
- ☐ There is no fee for some or all of the products you requested.
- ☐ We could not consider your request.

☐ 6. The refund will be issued to the taxpayer. The box on line 9 of Form 4506 has no designation for the issuance of a refund to any one other than the taxpayer.

☐ 7. You must submit a newly-signed request with payment. The payment submitted with your initial request is in the process of being refunded and cannot be credited to a new request. You should receive the refund in 4-6 weeks.

**Section 3 — Unprocessable Request**

☐ 8. Your request was received either without a payment or with an insufficient payment. A fee of $57 is required for each tax year requested.

☐ 9. A tax form number was not present on the request and/or the tax year(s) were not listed.

☐ 10. Your request was not signed and/or dated. Please complete a new Form 4506, Form 4506-T or Form 4506T-EZ.

☐ 11. Your request was received more than 120 days after you signed and dated it. Please complete a new Form 4506, Form 4506-T or Form 4506T-EZ.

☐ 12. You requested that information be sent to more than one third party. You must submit a separate Form 4506, 4506-T or 4506T-EZ for each third party recipient identified on line 5 of those forms.

☐ 13. We returned a copy of the request to the taxpayer explaining why we are unable to consider it. Disclosure laws do not permit us to provide you with this information. Please contact the taxpayer for details.

☐ 14. Lines 1 through 9 of Form 4506, 4506-T, or lines 1 through 6 on Form 4506T-EZ must be complete. Please refer to the highlighted area on your request and provide missing information.

☐ 15. The signature on your request is illegible. Please complete a new Form 4506, Form 4506-T or 4506T-EZ.

☐ 16. Electronic or stamped signatures are not acceptable. Please complete a new Form 4506, Form 4506-T or 4506T-EZ with an original signature.

☐ 17. Required entries on your request are illegible. Please complete a new Form 4506, 4506-T or 4506T-EZ.

☐ 18. We are unable to accept altered forms (e.g. white-out, line-thru). Please complete a new Form 4506, 4506-T or 4506T-EZ.

☐ 19. Individual tax information (e.g. Form 1040) and business tax information (e.g. Form 1065, Form 1120) must be requested on separate Forms 4506 or 4506-T.

☐ 20. Return transcripts are available only for the current tax year and three years prior. Return transcripts cannot be obtained for Form 1040X. You may be able to obtain an actual photocopy of Form 1040X or of some older returns (generally those filed in the last 7 years) for a $57 fee for each tax period requested. Use Form 4506 (not 4506-T or 4506T-EZ) to request the photocopy.

☐ 21. You provided an Employer Identification Number (00-1234567), instead of a Social Security Number (000-00-1234) or Individual Taxpayer Identification Number (900-00-1234).

☒ **22. The taxpayer's information does not match our records, is incomplete, or missing. Please correct the item(s) checked below.**

- ☒ **Name (Box 1a or 2a)**
- ☒ **Social Security Number (Box 1b or 2b)**
- ☐ Address

☐ 23. Only one of the transcript request boxes may be marked on a Form 4506-T for an IVES request. Please resubmit your form indicating the product requested.

☐ 24. Some or all of the IVES participant information was not listed on line 5 of Form 4506-T or 4506T-EZ.

☐ 25. For the IVES program, records of accounts are only available for Forms 1040, 1065 and 1120 series.



Exhibit 3

**Section 3 — Unprocessable Request,** *cont'd*

☐ 26. The taxpayer's address does not match our records. Please provide one of the following when you resubmit your request.

a. Photocopies of two pieces of identification bearing the taxpayer's signature, preferably a driver's license and social security card. NOTE: A credit card is not an acceptable form of identification.

b. An original notarized statement affirming the taxpayer's identity.

c. A signed and dated statement by the taxpayer with the following wording:

"I certify under penalty of perjury under the laws of the United States of America that I am the taxpayer who filed the tax return(s) for tax years(s)

______________________________."

☐ 27. We are unable to provide the information requested for tax year(s) ____________________. We are permitted to provide tax information for jointly filed tax year(s) only to the spouses who signed and filed the return(s).

☐ 28. You have not submitted an authorization that meets IRS guidelines for receiving the information you requested. To receive information about another taxpayer you must submit a valid authorization that is one of the following.

a. **Form 2848** (Power of Attorney) that specifies which tax forms or tax matters, tax years, and acts are authorized by the taxpayer.

b. **Form 8821** (Tax Information Authorization) that specifies which tax forms or tax matters and tax years are authorized by the taxpayer.

c. Certificate of Guardianship or other court document granting similar authorization.

☐ 29. The information required for the release of taxpayer information to a third party is incomplete. Please ensure that both the name and address of the third party appear on line 5 of Form 4506, 4506-T or 4506T-EZ.

☐ 30. To receive information about a deceased taxpayer, you must submit one of the items below specifically identifying you as having the authority to act on behalf of the estate. NOTE: The death of a taxpayer renders all previous certificates of guardianship and powers of attorney invalid.

a. Certificate of Guardianship over the estate.

b. Letters Testamentary.

c. A Will probated by the court.

d. Other court documents identifying you as the Personal Representative, granting similar authority, or otherwise establishing material interest.

☐ 31. The proof of authorization you provided did not cover all the requested items. To obtain the information you requested for Forms ____________ for tax year(s) ____________________ you must provide an authorization for those items.

☐ 32. We have no record of receiving Forms ____________ for tax year(s) ______________________ and cannot provide a copy.

**Section 4 — Copy of Tax Return(s)**

☐ 33. Tax returns are available for only a limited number of years. We no longer have the returns you requested for tax year(s) ____________________. These returns have been destroyed by authorization of the United States Congress.

☐ 34. In place of tax returns that have been destroyed, we are providing other tax account information.

☐ 35. We have no record of receiving a tax return for tax year(s) ____________________. However, the IRS prepared a substitute return for this tax year. You may request information about the substitute return under the Freedom of Information Act (FOIA). We have enclosed an information sheet (Notice 1356) on how to submit such a request. Please visit www.irs.gov for more information.

☐ 36. Tax return(s) for tax year(s) ____________________ are not available at this time. If your return(s) have been filed, please resubmit your request in 60 days.

☐ 37. Some or all of the tax returns you requested are not available.

☐ In place of the unavailable photocopy for tax year(s) ______________________________ we are providing return information free of charge.

☐ Neither a tax return nor a return information is available for year(s) ______________________________.

**Section 5 — Verification of Nonfiling / Return Transcripts / Account Transcripts/ Record of Account Transcripts**

☐ 38. We found no record of a tax return being filed for year(s) ______________________________. Consider this a letter of Verification of Non-filing for those year(s) for taxpayer ______________________________.

☐ 39. A Verification of Non-filing for any year cannot be provided before June 15 of the following year. Please resubmit your request after that date.

☐ 40. We are unable to verify non-filing for tax year(s) ______________________________ because a return was filed. Enclosed is a transcript of each return found.

☐ 41. Your request authorized the third party to receive only a Verification of Non-filing. Thus we could not provide the return transcripts to the third party.

☐ 42. Our records indicate you submitted an extension of time to file your return. Please resubmit your request 6 weeks after the date you file(d) your return (3 weeks if electronically filed).

☐ 43. We have no record of receiving Forms ____________ for tax year(s) ______________________. We cannot provide a return transcript or record of account. If you recently filed your return, please wait 6 weeks before resubmitting a request (3 weeks if electronically filed).

☐ 44. Return transcripts and record of account transcripts for tax year(s) ______________________ are currently unavailable. If your return has been filed, please resubmit your request in 30 days.

☐ 45. Tax information for tax year(s) ____________________ is not available until ____________________.

### Section 5 — Verification of Nonfiling / Return Transcripts / Account Transcripts/ Record of Account Transcripts, *cont'd*

☐ 46. Since tax information is kept only for a limited number of years, the transcript(s) you requested are not available.

☐ Return transcripts or record of account transcripts are unavailable for tax year(s) ____________

☐ Account transcript(s) are unavailable for tax year(s) ____________.

☐ 47. We are unable to provide tax information for year(s) ____________. We find no record of a return being filed.

### Section 6 — Form W-2, Form 1099 series, Form 1098 series, and Form 5498 series Transcripts

☐ 48. We do not have Form W-2 as submitted by employers for tax years prior to ________. The Social Security Administration (SSA) can provide social security earnings information for older tax years. You may contact the SSA at **1-800-772-1213** or submit a written request and the required fee (for non-retirement requests) to:

Social Security Administration
Division of Earnings Records Operations
PO Box 33003
Baltimore, MD 21290-3003

or you may request the earnings information from the employer who issued your Form(s) W-2.

☐ 49. We are unable to provide the Form W-2 information you requested. Please contact the SSA at the address mentioned in paragraph 48 to obtain your W-2 information.

☐ 50. Forms W-2, 1098, 1099, and 5498 for any year cannot be provided before August 1 of the following year. Please resubmit your request after that date.

☐ 51. We have no record of Form W-2, 1099, 1098, or 5498 for tax year(s) ____________.

☐ 52. We are unable to provide Form W-3 information. If you would like transcripts of Forms W-2, please complete and submit a new Form 4506-T. Alternately, you may request copies of Forms W-2 from the Social Security Administration. (See paragraph 48 for SSA contact information).

☐ 53. We found no record of a W-2 for the Social Security Number you provided for the following tax year(s)

____________.

☐ 54. We are unable to provide the Form W-2 information requested for the SSN you provided since neither that person nor an authorized delegate signed Form 4506-T. A request for Form W-2 information for both spouses must be signed by both spouses.

☐ 55. The Forms W-2, 1098, 1099, and 5498 for the year(s) ____________ are temporarily unavailable. Please complete and return a new Form 4506-T in 30 days.

☐ 56. The Forms W-2, 1098, 1099, and 5498 for the year(s) ____________ are temporarily unavailable. If we receive the information within the next ________ days we will send the information to you.

### Section 7 — Audit/CP 2000

☐ 57. We are unable to provide your audit or CP 2000 information because:

☐ Audit or CP2000-related information for tax year(s) ____________ has been destroyed.

☐ Currently we are unable to provide Audit/CP2000 information for tax year(s) ____________. Please allow four to six weeks before calling our Customer Service Area (see Section 9) to request your Audit Report or CP 2000 Notice (Summary of Proposed Changes).

☐ 58. The request for a copy of your Audit Report or CP2000 Notice (Summary of Proposed Changes) has been referred to the appropriate function. Please contact the Customer Service Area for additional information at the number listed in Section 9 below.

### Section 8 — Miscellaneous Information

☐ 59. The remainder of your requested information will be provided within 2-4 weeks.

☐ 60. We are unable to provide Form 1096 information.

☐ 61. The IRS cannot provide state tax documents. Please contact your local state office.

☐ 62. Information sent to the address you provided for the third party was returned as undeliverable. Please contact the third party and provide the enclosed information.

☐ 63. We are unable to provide the requested information to a third party. Please contact the taxpayer for specific details.

☐ 64. We notified the third party listed on line 5 of your Form 4506, 4506-T or 4506T-EZ of our inability to consider your request. However, we are not permitted to disclose the reasons. The third party may contact you to obtain the information necessary to complete your request.

☐ 65. We are unable to locate a current address for the taxpayer. Since you are the third party identified on line 5 of Form 4506, 4506-T or 4506T-EZ, we are sending you this letter. Please contact the taxpayer to resubmit the request.

☐ 66. If you have questions about this letter and have applied for a loan, please take the letter and a copy of your Form 4506-T or 4506T-EZ request to your financial institution.

☐ 67. Your request has been referred to the ____________ function. Please contact the Customer Service area at the number listed in Section 9 for additional information.

### Section 9 — Further Information

If you have any questions about the information in **this letter ONLY**, please call the Return and Income Verification Services Team at:

(559 ) 456-5894, or fax to (559 ) 456-5876

Please refer to # **1012777797**

All other inquiries should be directed to our Customer Service Area. For questions concerning:

- Your individual return, please call 1-800-829-0922
- Your individual return with Schedules C, E, F, or Form 2106, please call 1-800-829-8374.
- Business returns, please call 1-800-829-0115.
- Returns with an international address, please call 1-215-516-2000 (not a toll free call).

**Enclosures:**

☒ Original or copy of request
☒ Envelope
☒ Blank forms
☐ Original taxpayer documents
☐ Notice 1356

1012777797

11/22

Form **4506-T** (Rev. January 2012) Department of the Treasury Internal Revenue Service

ENVELOPE MAY 1 0 2012 POSTMARK DATE

# Request for Transcript of Tax Return

▶ Request may be rejected if the form is incomplete or illegible.

OMB No. 1545-1872

Certified Mail 7010 3090 0002 9438 4022

**Tip.** Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return.** There is a fee to get a copy of your return.

**1a** Name shown on tax return. If a joint return, enter the name shown first.

Kelly Roe

**1b** First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)

[redacted]

**2a** If a joint return, enter spouse's name shown on tax return.

**2b** Second social security number or individual taxpayer identification number if joint tax return

**3** Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)

Kelly Roe, PO Box 1168, Berthoud, CO 80513

**4** Previous address shown on the last return filed if different from line 3 (see instructions)

**5** If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.

**Caution.** *If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your IRS transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.*

**6** **Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ 1040

**a** R Transcript, which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year nd returns processed during the prior 3 processing years. Most requests will be processed within 10 business days ☑

**b** **Account Transcript,** which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 30 calendar days ☑

**c** **Record of Account,** which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar days ☑

**7** **Verification of Nonfiling,** which is proof from the IRS that you did not file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days ☐

**8** Fo 2, **Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from ormation returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this anscript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2010, filed in 2011, will not be available from the IRS until 2012. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 45 days ☐

**Caution.** *If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.*

**9** **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately. 2000 2001 2002 2003

Check this box if you have notified the IRS or the IRS has notified you that one of the years for which you are requesting a transcript involved identity theft on your federal tax return ☐

**Caution.** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note.** *For transcripts being sent to a third party, this form must be received within 120 days of the signature date.*

Phone number of taxpayer on line 1a or 2a

**Sign Here**

▶ Kelly Roe
Signature (see instructions) Date 05/10/12

▶ Title (if line 1a above is a corporation, partnership, estate, or trust)

▶ Spouse's signature Date

RECEIVED RAIVS MAY 1 6 2012

RECEIVED 0 5 1 4 2012 FRESNO, CA

For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 37667N Form **4506-T** (Rev. 1-2012)

INTERNAL REVENUE SERVICE FRESNO, CA MAY 1 6 2012

101277707

Certified Mail 7010 3090 0002 9438 4022

Form **4506-T**
(Rev. January 2012)
Department of the Treasury
Internal Revenue Service

# Request for Transcript of Tax Return

▶ **Request may be rejected if the form is incomplete or illegible.**

OMB No. 1545-1872

**Tip.** Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return.** There is a fee to get a copy of your return.

**1a** Name shown on tax return. If a joint return, enter the name shown first.
Kelly Roe

**1b** First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
[redacted]

**2a** If a joint return, enter spouse's name shown on tax return.

**2b** Second social security number or individual taxpayer identification number if joint tax return

**3** Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)
Kelly Roe, PO Box 1168, Berthoud, CO 80513

**4** Previous address shown on the last return filed if different from line 3 (see instructions)

**5** If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.

**Caution.** *If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your IRS transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.*

**6** **Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ 1040

**a** **Return Transcript,** which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days ☑

**b** **Account Transcript,** which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 30 calendar days ☑

**c** **Record of Account,** which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar days . . . . . . . . ☑

**7** **Verification of Nonfiling,** which is proof from the IRS that you did not file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days . . ☐

**8** **Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2010, filed in 2011, will not be available from the IRS until 2012. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 45 days . . . ☐

**Caution.** *If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.*

**9** **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately. 2008 2009 2010

Check this box if you have notified the IRS or the IRS has notified you that one of the years for which you are requesting a transcript involved identity theft on your federal tax return . . . . . . . . ☐

**Caution.** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note.** *For transcripts being sent to a third party, this form must be received within 120 days of the signature date.*

Phone number of taxpayer on line 1a or 2a
970532[illegible]

RECEIVED
972
0 SEP 4 2012
FRESNO CA

**Sign Here**
Signature (see instructions) Date 05/10/12
Title (if line 1a above is a corporation, partnership, estate, or trust)
Spouse's signature Date

RECEIVED
RAIVS
MAY 1 6 2012
INTERNAL REVENUE SERVICE
FRESNO, CA

For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 37667N Form **4506-T** (Rev. 1-2012)

06/01/12 FAXed to: 559 456-5876 7 pages total

You claim that you cannot forfill my request dated 05/10/12 on form 4506-T because my name & SSN do not match your records. You are in error; see below.

- Kelly Roe

000477

PAGE NO-0001

*IMF MCC TRANSCRIPT-COMPLETE* EMP NO 79-273-79947

ACCOUNT NO [redacted]* 03-27-2012
NAME CONT- ~~ROE~~ CYCLE-201213

*********************************************************************************

FOR-7927379947 BY-7927379947 ON-03262012 TYP-C
TIME-08:48 SRC-I PROCESSED ON-087 DUE TO RESEQUENCING
ENTITY AND TAX MODULE DATA FOUND ON MF

2009 1 KELLY A ROE
PO BOX 1168 BODC-WI BODCLC-
201047 BERTHOUD CO 80513-2168-682

PRIOR NAME CONTROL- FZ> -
ULC-84 AO-14 CLC- SBAO- MFR-13 VAL-0 IRA- CAF-
YEAR REMOVED- ENT EXT CYC-201123 FYM-12 SCS- CRINV- 130-
RPTR- PMF- SHELT- BNKRPT- BLLC-
ACCRETION- FMS-0 PDC-00 MIN SE-
JUST- IRS EMPL- FED EMPL- LII-0
ID THEFT 50X CD- ID THEFT 52X CD-

1999 1 KELLY A HOLLENBECK
PTNL KELLY A ROE

LSTRET-2000 ME- CND-R FLC-00 200112

| | | |
|---|---|---|
| 150 | -----------------------19931208 | 29207-065-10436-3 |
| 152 | -----------------------19961008 | 29207-043-70713-6 |
| 152 | -----------------------19971208 | 29207-061-86257-7 |
| 152 | -----------------------19980908 | 29207-046-89182-8 |
| 152 | -----------------------19991408 | 82209-079-35498-9 |
| 014 | -----------------------19991908 | 84263-001-00000-9 |
| 971 | -----------------------20000108 | 84277-999-99999-0 |
| 971 | -----------------------20010108 | 84277-999-99999-0 |
| 971 | -----------------------20011208 | 84277-999-99999-1 |
| 014 | -----------------------20013608 | 84263-995-99999-1 |
| 971 | -----------------------20023208 | 28277-999-99999-2 |
| 013 | -----------------------20062408 | 08263-888-88888-6 |
| 014 | -----------------------20064308 | 84263-995-88888-6 |
| 013 | -----------------------20104708 | 49263-713-00545-0 |
| 001 | -----------------------20104808 | 49263-713-00545-0 |

XREF-[redacted]

LOWER LEVEL MODS-INPUT SPECIFIC OR L REQ 55 200012
MODULES REMOVED TO RETENTION REG-------- 30 199212 ULC-84 CYCLE-199801
30 199312 ULC-84 CYCLE-199901
30 199412 ULC-84 CYCLE-200001
30 199512 ULC-84 CYCLE-200101
30 199612 ULC-84 CYCLE-200201
30 199712 ULC-84 CYCLE-200301
30 199812 ULC-84 CYCLE-200401
30 199912 ULC-84 CYCLE-201101
30 200112 ULC-84 CYCLE-201201

*****************************CONTINUED ON NEXT PAGE*****************************

Exhibit 4

Department of the Treasury
Internal Revenue Service
Form **13873-I**

**Date:** 05/24/2012

**Please refer to all checked boxes regarding your request for taxpayer(s) named below:**

KELLY ROE

### Section 1— Unfulfilled or Partially Fulfilled Request

☒ 1. We were unable to provide any of the items you requested.

☐ 2. We have enclosed the items you requested (or provided them to the 3rd party on line 5 of your request) except for those listed below.

- ☐ Copy of Tax Return(s)/Form(s) for tax year(s): ____
- ☐ Verification of Non-filing for tax year(s): ____
- ☐ Return Transcript(s) for tax year(s): ____
- ☐ Account Transcript(s) for tax year(s): ____
- ☐ Record of Account Transcript(s) for tax year(s): ____
- ☐ Form W-2, Form 1099 Series, Form 1098 series, or Form 5498 series transcript(s) for tax year(s): ____
- ☐ Audit Report or CP2000 Notice: ____
- ☐ Copy of Tax Return(s) for tax year(s) mailed to you previously.

Note: If your request was submitted through an IVES participant, the requested items we could fill will be sent directly to them.

### Section 2 — Payment-related Information

☐ 3. You submitted Form 4506, 4506-T or 4506T-EZ with a payment. However, there are no fees for transcripts. We have forwarded your request to the Returns and Income Verification Services (RAIVS) team for processing.

☐ 4. We are returning your payment to you or your designated third party.

☐ 5. A refund will be issued in 4-6 weeks because:

- ☐ Some or all of the products you requested were unavailable.
- ☐ You overpaid.
- ☐ There is no fee for some or all of the products you requested.
- ☐ We could not consider your request.

☐ 6. The refund will be issued to the taxpayer. The box on line 9 of Form 4506 has no designation for the issuance of a refund to any one other than the taxpayer.

☐ 7. You must submit a newly-signed request with payment. The payment submitted with your initial request is in the process of being refunded and cannot be credited to a new request. You should receive the refund in 4-6 weeks.

### Section 3 — Unprocessable Request

☐ 8. Your request was received either without a payment or with an insufficient payment. A fee of $57 is required for each tax year requested.

☐ 9. A tax form number was not present on the request and/or the tax year(s) were not listed.

☐ 10. Your request was not signed and/or dated. Please complete a new Form 4506, Form 4506-T or Form 4506T-EZ.

☐ 11. Your request was received more than 120 days after you signed and dated it. Please complete a new Form 4506, Form 4506-T or Form 4506T-EZ.

☐ 12. You requested that information be sent to more than one third party. You must submit a separate Form 4506, 4506-T or 4506T-EZ for each third party recipient identified on line 5 of those forms.

☐ 13. We returned a copy of the request to the taxpayer explaining why we are unable to consider it. Disclosure laws do not permit us to provide you with this information. Please contact the taxpayer for details.

☐ 14. Lines 1 through 9 of Form 4506, 4506-T, or lines 1 through 6 on Form 4506T-EZ must be complete. Please refer to the highlighted area on your request and provide missing information.

☐ 15. The signature on your request is illegible. Please complete a new Form 4506, Form 4506-T or 4506T-EZ.

☐ 16. Electronic or stamped signatures are not acceptable. Please complete a new Form 4506, Form 4506-T or 4506T-EZ with an original signature.

☐ 17. Required entries on your request are illegible. Please complete a new Form 4506, 4506-T or 4506T-EZ.

☐ 18. We are unable to accept altered forms (e.g. white-out, line-thru). Please complete a new Form 4506, 4506-T or 4506T-EZ.

☐ 19. Individual tax information (e.g. Form 1040) and business tax information (e.g. Form 1065, Form 1120) must be requested on separate Forms 4506 or 4506-T.

☐ 20. Return transcripts are available only for the current tax year and three years prior. Return transcripts cannot be obtained for Form 1040X. You may be able to obtain an actual photocopy of Form 1040X or of some older returns (generally those filed in the last 7 years) for a $57 fee for each tax period requested. Use Form 4506 (not 4506-T or 4506T-EZ) to request the photocopy.

☐ 21. You provided an Employer Identification Number (00-1234567), instead of a Social Security Number (000-00-1234) or Individual Taxpayer Identification Number (900-00-1234).

☒ 22. The taxpayer's information does not match our records, is incomplete, or missing. Please correct the item(s) checked below.

- ☒ Name (Box 1a or 2a)
- ☒ Social Security Number (Box 1b or 2b)
- ☐ Address

☐ 23. Only one of the transcript request boxes may be marked on a Form 4506-T for an IVES request. Please resubmit your form indicating the product requested.

☐ 24. Some or all of the IVES participant information was not listed on line 5 of Form 4506-T or 4506T-EZ.

☐ 25. For the IVES program, records of accounts are only available for Forms 1040, 1065 and 1120 series.

**Section 3 — Unprocessable Request,** *cont'd*

☐ 26. The taxpayer's address does not match our records. Please provide one of the following when you resubmit your request.

a. Photocopies of two pieces of identification bearing the taxpayer's signature, preferably a driver's license and social security card. NOTE: A credit card is not an acceptable form of identification.

b. An original notarized statement affirming the taxpayer's identity.

c. A signed and dated statement by the taxpayer with the following wording:

"I certify under penalty of perjury under the laws of the United States of America that I am the taxpayer who filed the tax return(s) for tax years(s)

______________________________."

☐ 27. We are unable to provide the information requested for tax year(s) ______________________. We are permitted to provide tax information for jointly filed tax year(s) only to the spouses who signed and filed the return(s).

☐ 28. You have not submitted an authorization that meets IRS guidelines for receiving the information you requested. To receive information about another taxpayer you must submit a valid authorization that is one of the following.

a. **Form 2848** (Power of Attorney) that specifies which tax forms or tax matters, tax years, and acts are authorized by the taxpayer.

b. **Form 8821** (Tax Information Authorization) that specifies which tax forms or tax matters and tax years are authorized by the taxpayer.

c. Certificate of Guardianship or other court document granting similar authorization.

☐ 29. The information required for the release of taxpayer information to a third party is incomplete. Please ensure that both the name and address of the third party appear on line 5 of Form 4506, 4506-T or 4506T-EZ.

☐ 30. To receive information about a deceased taxpayer, you must submit one of the items below specifically identifying you as having the authority to act on behalf of the estate. NOTE: The death of a taxpayer renders all previous certificates of guardianship and powers of attorney invalid.

a. Certificate of Guardianship over the estate.

b. Letters Testamentary.

c. A Will probated by the court.

d. Other court documents identifying you as the Personal Representative, granting similar authority, or otherwise establishing material interest.

☐ 31. The proof of authorization you provided did not cover all the requested items. To obtain the information you requested for Forms ____________ for tax year(s) ________________ you must provide an authorization for those items.

☐ 32. We have no record of receiving Forms ____________ for tax year(s) ________________________ and cannot provide a copy.

**Section 4 — Copy of Tax Return(s)**

☐ 33. Tax returns are available for only a limited number of years. We no longer have the returns you requested for tax year(s) ______________________. These returns have been destroyed by authorization of the United States Congress.

☐ 34. In place of tax returns that have been destroyed, we are providing other tax account information.

☐ 35. We have no record of receiving a tax return for tax year(s) ______________________. However, the IRS prepared a substitute return for this tax year. You may request information about the substitute return under the Freedom of Information Act (FOIA). We have enclosed an information sheet (Notice 1356) on how to submit such a request. Please visit www.irs.gov for more information.

☐ 36. Tax return(s) for tax year(s) ________________ are not available at this time. If your return(s) have been filed, please resubmit your request in 60 days.

☐ 37. Some or all of the tax returns you requested are not available.

☐ In place of the unavailable photocopy for tax year(s) ______________________ we are providing return information free of charge.

☐ Neither a tax return nor a return information is available for year(s) ______________________.

**Section 5 — Verification of Nonfiling / Return Transcripts / Account Transcripts/ Record of Account Transcripts**

☐ 38. We found no record of a tax return being filed for year(s) ______________________. Consider this a letter of Verification of Non-filing for those year(s) for taxpayer ______________________.

☐ 39. A Verification of Non-filing for any year cannot be provided before June 15 of the following year. Please resubmit your request after that date.

☐ 40. We are unable to verify non-filing for tax year(s) ______________________ because a return was filed. Enclosed is a transcript of each return found.

☐ 41. Your request authorized the third party to receive only a Verification of Non-filing. Thus we could not provide the return transcripts to the third party.

☐ 42. Our records indicate you submitted an extension of time to file your return. Please resubmit your request 6 weeks after the date you file(d) your return (3 weeks if electronically filed).

☐ 43. We have no record of receiving Forms ____________ for tax year(s) ______________________. We cannot provide a return transcript or record of account. If you recently filed your return, please wait 6 weeks before resubmitting a request (3 weeks if electronically filed).

☐ 44. Return transcripts and record of account transcripts for tax year(s) ______________________ are currently unavailable. If your return has been filed, please resubmit your request in 30 days.

☐ 45. Tax information for tax year(s) ________________ is not available until ________________.

**Section 5 — Verification of Nonfiling / Return Transcripts / Account Transcripts/ Record of Account Transcripts,** *cont ' d*

☐ 46. Since tax information is kept only for a limited number of years, the transcript(s) you requested are not available.

☐ Return transcripts or record of account transcripts are unavailable for tax year(s) ____________

☐ Account transcript(s) are unavailable for tax year(s) ____________.

☐ 47. We are unable to provide tax information for year(s) ____________. We find no record of a return being filed.

**Section 6 — Form W-2, Form 1099 series, Form 1098 series, and Form 5498 series Transcripts**

☐ 48. We do not have Form W-2 as submitted by employers for tax years prior to ________. The Social Security Administration (SSA) can provide social security earnings information for older tax years. You may contact the SSA at **1-800-772-1213** or submit a written request and the required fee (for non-retirement requests) to:

Social Security Administration
Division of Earnings Records Operations
PO Box 33003
Baltimore, MD 21290-3003

or you may request the earnings information from the employer who issued your Form(s) W-2.

☐ 49. We are unable to provide the Form W-2 information you requested. Please contact the SSA at the address mentioned in paragraph 48 to obtain your W-2 information.

☐ 50. Forms W-2, 1098, 1099, and 5498 for any year cannot be provided before August 1 of the following year. Please resubmit your request after that date.

☐ 51. We have no record of Form W-2, 1099, 1098, or 5498 for tax year(s) ____________.

☐ 52. We are unable to provide Form W-3 information. If you would like transcripts of Forms W-2, please complete and submit a new Form 4506-T. Alternately, you may request copies of Forms W-2 from the Social Security Administration. (See paragraph 48 for SSA contact information).

☐ 53. We found no record of a W-2 for the Social Security Number you provided for the following tax year(s) ____________.

☐ 54. We are unable to provide the Form W-2 information requested for the SSN you provided since neither that person nor an authorized delegate signed Form 4506-T. A request for Form W-2 information for both spouses must be signed by both spouses.

☐ 55. The Forms W-2, 1098, 1099, and 5498 for the year(s) ____________ are temporarily unavailable. Please complete and return a new Form 4506-T in 30 days.

☐ 56. The Forms W-2, 1098, 1099, and 5498 for the year(s) ____________ are temporarily unavailable. If we receive the information within the next ________ days we will send the information to you.

**Section 7 — Audit/CP 2000**

☐ 57. We are unable to provide your audit or CP 2000 information because:

☐ Audit or CP2000-related information for tax year(s) ____________ has been destroyed.

☐ Currently we are unable to provide Audit/CP2000 information for tax year(s) ____________. Please allow four to six weeks before calling our Customer Service Area (see Section 9) to request your Audit Report or CP 2000 Notice (Summary of Proposed Changes).

☐ 58. The request for a copy of your Audit Report or CP2000 Notice (Summary of Proposed Changes) has been referred to the appropriate function. Please contact the Customer Service Area for additional information at the number listed in Section 9 below.

**Section 8 — Miscellaneous Information**

☐ 59. The remainder of your requested information will be provided within 2-4 weeks.

☐ 60. We are unable to provide Form 1096 information.

☐ 61. The IRS cannot provide state tax documents. Please contact your local state office.

☐ 62. Information sent to the address you provided for the third party was returned as undeliverable. Please contact the third party and provide the enclosed information.

☐ 63. We are unable to provide the requested information to a third party. Please contact the taxpayer for specific details.

☐ 64. We notified the third party listed on line 5 of your Form 4506, 4506-T or 4506T-EZ of our inability to consider your request. However, we are not permitted to disclose the reasons. The third party may contact you to obtain the information necessary to complete your request.

☐ 65. We are unable to locate a current address for the taxpayer. Since you are the third party identified on line 5 of Form 4506, 4506-T or 4506T-EZ, we are sending you this letter. Please contact the taxpayer to resubmit the request.

☐ 66. If you have questions about this letter and have applied for a loan, please take the letter and a copy of your Form 4506-T or 4506T-EZ request to your financial institution.

☐ 67. Your request has been referred to the ____________ function. Please contact the Customer Service area at the number listed in Section 9 for additional information.

**Section 9 — Further Information**

If you have any questions about the information in **this letter ONLY**, please call the Return and Income Verification Services Team at:

(559 ) 456-5894 , or fax to (559 ) 456-5876

Please refer to # 1012777797

All other inquiries should be directed to our Customer Service Area. For questions concerning:

- Your individual return, please call 1-800-829-0922
- Your individual return with Schedules C, E, F, or Form 2106, please call 1-800-829-8374.
- Business returns, please call 1-800-829-0115.
- Returns with an international address, please call 1-215-516-2000 (not a toll free call).

**Enclosures:**

☒ Original or copy of request
☒ Envelope
☒ Blank forms
☐ Original taxpayer documents
☐ Notice 1356

1012777797

11/22

Certified Mail 7010 3090 0002 9438 4022

Form **4506-T** ENVELOPE
(Rev. January 2012)
Department of the Treasury
Internal Revenue Service

MAY 1 0 2012
POSTMARK DATE

# Request for Transcript of Tax Return

▶ **Request may be rejected if the form is incomplete or illegible.**

OMB No. 1545-1872

**Tip.** Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return.** There is a fee to get a copy of your return.

**1a** Name shown on tax return. If a joint return, enter the name shown first.

Kelly Roe

**1b** First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)

[redacted]

**2a** If a joint return, enter spouse's name shown on tax return.

**2b** Second social security number or individual taxpayer identification number if joint tax return

**3** Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)

Kelly Roe, PO Box 1168, Berthoud, CO 80513

**4** Previous address shown on the last return filed if different from line 3 (see instructions)

**5** If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.

**Caution.** *If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your IRS transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.*

**6** **Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ 1040

**a** **R[illegible] Transcript,** which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect [illegible] made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, [illegible] 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year [illegible]d returns processed during the prior 3 processing years. Most requests will be processed within 10 business days ☑

**b** **Account Transcript,** which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 30 calendar days ☑

**c** **Record of Account,** which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar days ☑

**7** **Verification of Nonfiling,** which is proof from the IRS that you did not file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days ☐

**8** **F[illegible]2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from [illegible]ormation returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this [illegible]anscript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2010, filed in 2011, will not be available from the IRS until 2012. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 45 days ☐

**Caution.** *If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.*

**9** **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately. 2000 2001 2002 2003

Check this box if you have notified the IRS or the IRS has notified you that one of the years for which you are requesting a transcript involved identity theft on your federal tax return ☐

**Caution.** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note.** *For transcripts being sent to a third party, this form must be received within 120 days of the signature date.*

Phone number of taxpayer on line 1a or 2a

**Sign Here**

▶ Kelly Roe
Signature (see instructions)

Date 05/10/12

RECEIVED
RAIVS
MAY 1 6 2012
INTERNAL REVENUE SERVICE
FRESNO, CA

▶ Title (if line 1a above is a corporation, partnership, estate, or trust)

RECEIVED

▶ Spouse's signature

Date

05 14 2012

**For Privacy Act and Paperwork Reduction Act Notice, see page 2.** Cat. No. 37667N Form **4506-T** (Rev. 1-2012)

FRESNO, CA

MAY 1 6 2012

Certified Mail 7010 3090 0002 9438 4022

Form **4506-T**
(Rev. January 2012)
Department of the Treasury
Internal Revenue Service

# Request for Transcript of Tax Return

▶ **Request may be rejected if the form is incomplete or illegible.**

OMB No. 1545-1872

**Tip.** Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return.** There is a fee to get a copy of your return.

**1a** Name shown on tax return. If a joint return, enter the name shown first.
Kelly Roe

**1b** **First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)**
[redacted]

**2a** If a joint return, enter spouse's name shown on tax return.

**2b** **Second social security number or individual taxpayer identification number if joint tax return**

**3** Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)
Kelly Roe, PO Box 1168, Berthoud, CO 80513

**4** Previous address shown on the last return filed if different from line 3 (see instructions)

**5** If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.

**Caution.** *If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your IRS transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.*

**6** **Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ 1040

**a** **Return Transcript,** which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days ☑

**b** **Account Transcript,** which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 30 calendar days ☑

**c** **Record of Account,** which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar days ☑

**7** **Verification of Nonfiling,** which is proof from the IRS that you did not file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days ☐

**8** **Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2010, filed in 2011, will not be available from the IRS until 2012. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 45 days ☐

**Caution.** *If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.*

**9** **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately. 2008 2009 2010

Check this box if you have notified the IRS or the IRS has notified you that one of the years for which you are requesting a transcript involved **identity theft** on your federal tax return ☐

**Caution.** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note.** *For transcripts being sent to a third party, this form must be received within 120 days of the signature date.*

RECEIVED
972 0 SEP 4 2012
FRESNO CA

Phone number of taxpayer on line 1a or 2a
9705321305

**Sign Here**

Signature (see instructions) Kelly Roe Date 05/10/12

Title (if line 1a above is a corporation, partnership, estate, or trust)

Spouse's signature Date

RECEIVED
RAIVS
MAY 1 6 2012
INTERNAL REVENUE SERVICE
FRESNO, CA

**For Privacy Act and Paperwork Reduction Act Notice, see page 2.** Cat. No. 37667N Form **4506-T** (Rev. 1-2012)

*********************
*** TX REPORT ***
*********************

TRANSMISSION COMPLETED

| | |
|---|---|
| TX/RX NO. | 0051 |
| DESTINATION NUMBER | 15594565876 |
| DESTINATION ID | |
| ST. TIME | 06/01 14:32 |
| COMMUNICATION TIME | 06'50 |
| PAGES SENT | 7 |
| RESULT | OK |

Department of the Treasury
Internal Revenue Service
Form **13873-I**

**Date:** 07/02/2012

**Please refer to all checked boxes regarding your request for taxpayer(s) named below:**

KELLY ROE

**Section 1— Unfulfilled or Partially Fulfilled Request**

[X] **1. We were unable to provide any of the items you requested.**

[ ] 2. We have enclosed the items you requested (or provided them to the 3rd party on line 5 of your request) except for those listed below.

- [ ] Copy of Tax Return(s)/Form(s) for tax year(s):
- [ ] Verification of Non-filing for tax year(s):
- [ ] Return Transcript(s) for tax year(s):
- [ ] Account Transcript(s) for tax year(s):
- [ ] Record of Account Transcript(s) for tax year(s):
- [ ] Form W-2, Form 1099 Series, Form 1098 series, or Form 5498 series transcript(s) for tax year(s):
- [ ] Audit Report or CP2000 Notice:
- [ ] Copy of Tax Return(s) for tax year(s) mailed to you previously.

Note: If your request was submitted through an IVES participant, the requested items we could fill will be sent directly to them.

**Section 2 — Payment-related Information**

[ ] 3. You submitted Form 4506, 4506-T or 4506T-EZ with a payment. However, there are no fees for transcripts. We have forwarded your request to the Returns and Income Verification Services (RAIVS) team for processing.

[ ] 4. We are returning your payment to you or your designated third party.

[ ] 5. A refund will be issued in 4-6 weeks because:

- [ ] Some or all of the products you requested were unavailable.
- [ ] You overpaid.
- [ ] There is no fee for some or all of the products you requested.
- [ ] We could not consider your request.

[ ] 6. The refund will be issued to the taxpayer. The box on line 9 of Form 4506 has no designation for the issuance of a refund to any one other than the taxpayer.

[ ] 7. You must submit a newly-signed request with payment. The payment submitted with your initial request is in the process of being refunded and cannot be credited to a new request. You should receive the refund in 4-6 weeks.

**Section 3 — Unprocessable Request**

[ ] 8. Your request was received either without a payment or with an insufficient payment. A fee of $57 is required for each tax year requested.

[ ] 9. A tax form number was not present on the request and/or the tax year(s) were not listed.

[ ] 10. Your request was not signed and/or dated. Please complete a new Form 4506, Form 4506-T or Form 4506T-EZ.

[ ] 11. Your request was received more than 120 days after you signed and dated it. Please complete a new Form 4506, Form 4506-T or Form 4506T-EZ.

[ ] 12. You requested that information be sent to more than one third party. You must submit a separate Form 4506, 4506-T or 4506T-EZ for each third party recipient identified on line 5 of those forms.

[ ] 13. We returned a copy of the request to the taxpayer explaining why we are unable to consider it. Disclosure laws do not permit us to provide you with this information. Please contact the taxpayer for details.

[ ] 14. Lines 1 through 9 of Form 4506, 4506-T, or lines 1 through 6 on Form 4506T-EZ must be complete. Please refer to the highlighted area on your request and provide missing information.

[ ] 15. The signature on your request is illegible. Please complete a new Form 4506, Form 4506-T or 4506T-EZ.

[ ] 16. Electronic or stamped signatures are not acceptable. Please complete a new Form 4506, Form 4506-T or 4506T-EZ with an original signature.

[ ] 17. Required entries on your request are illegible. Please complete a new Form 4506, 4506-T or 4506T-EZ.

[ ] 18. We are unable to accept altered forms (e.g. white-out, line-thru). Please complete a new Form 4506, 4506-T or 4506T-EZ.

[ ] 19. Individual tax information (e.g. Form 1040) and business tax information (e.g. Form 1065, Form 1120) must be requested on separate Forms 4506 or 4506-T.

[ ] 20. Return transcripts are available only for the current tax year and three years prior. Return transcripts cannot be obtained for Form 1040X. You may be able to obtain an actual photocopy of Form 1040X or of some older returns (generally those filed in the last 7 years) for a $57 fee for each tax period requested. Use Form 4506 (not 4506-T or 4506T-EZ) to request the photocopy.

[ ] 21. You provided an Employer Identification Number (00-1234567), instead of a Social Security Number (000-00-1234) or Individual Taxpayer Identification Number (900-00-1234).

[X] **22. The taxpayer's information does not match our records, is incomplete, or missing. Please correct the item(s) checked below.**

- [ ] Name (Box 1a or 2a)
- [X] **Social Security Number (Box 1b or 2b)**
- [ ] Address

[ ] 23. Only one of the transcript request boxes may be marked on a Form 4506-T for an IVES request. Please resubmit your form indicating the product requested.

[ ] 24. Some or all of the IVES participant information was not listed on line 5 of Form 4506-T or 4506T-EZ.

[ ] 25. For the IVES program, records of accounts are only available for Forms 1040, 1065 and 1120 series.



Exhibit 5

## Section 3 — Unprocessable Request, *cont'd*

☐ 26. The taxpayer's address does not match our records. Please provide one of the following when you resubmit your request.

a. Photocopies of two pieces of identification bearing the taxpayer's signature, preferably a driver's license and social security card. NOTE: A credit card is not an acceptable form of identification.

b. An original notarized statement affirming the taxpayer's identity.

c. A signed and dated statement by the taxpayer with the following wording:

"I certify under penalty of perjury under the laws of the United States of America that I am the taxpayer who filed the tax return(s) for tax years(s) __________________________________."

☐ 27. We are unable to provide the information requested for tax year(s) ________________________. We are permitted to provide tax information for jointly filed tax year(s) only to the spouses who signed and filed the return(s).

☐ 28. You have not submitted an authorization that meets IRS guidelines for receiving the information you requested. To receive information about another taxpayer you must submit a valid authorization that is one of the following.

a. **Form 2848** (Power of Attorney) that specifies which tax forms or tax matters, tax years, and acts are authorized by the taxpayer.

b. **Form 8821** (Tax Information Authorization) that specifies which tax forms or tax matters and tax years are authorized by the taxpayer.

c. Certificate of Guardianship or other court document granting similar authorization.

☐ 29. The information required for the release of taxpayer information to a third party is incomplete. Please ensure that both the name and address of the third party appear on line 5 of Form 4506, 4506-T or 4506T-EZ.

☐ 30. To receive information about a deceased taxpayer, you must submit one of the items below specifically identifying you as having the authority to act on behalf of the estate. NOTE: The death of a taxpayer renders all previous certificates of guardianship and powers of attorney invalid.

a. Certificate of Guardianship over the estate.

b. Letters Testamentary.

c. A Will probated by the court.

d. Other court documents identifying you as the Personal Representative, granting similar authority, or otherwise establishing material interest.

☐ 31. The proof of authorization you provided did not cover all the requested items. To obtain the information you requested for Forms ____________ for tax year(s) ____________________ you must provide an authorization for those items.

☐ 32. We have no record of receiving Forms ____________ for tax year(s) ____________________________ and cannot provide a copy.

## Section 4 — Copy of Tax Return(s)

☐ 33. Tax returns are available for only a limited number of years. We no longer have the returns you requested for tax year(s) __________________________. These returns have been destroyed by authorization of the United States Congress.

☐ 34. In place of tax returns that have been destroyed, we are providing other tax account information.

☐ 35. We have no record of receiving a tax return for tax year(s) __________________________. However, the IRS prepared a substitute return for this tax year. You may request information about the substitute return under the Freedom of Information Act (FOIA). We have enclosed an information sheet (Notice 1356) on how to submit such a request. Please visit www.irs.gov for more information.

☐ 36. Tax return(s) for tax year(s) ____________________ are not available at this time. If your return(s) have been filed, please resubmit your request in 60 days.

☐ 37. Some or all of the tax returns you requested are not available.

☐ In place of the unavailable photocopy for tax year(s) ______________________________ we are providing return information free of charge.

☐ Neither a tax return nor a return information is available for year(s) __________________________________.

## Section 5 — Verification of Nonfiling / Return Transcripts / Account Transcripts/ Record of Account Transcripts

☐ 38. We found no record of a tax return being filed for year(s) ______________________________. Consider this a letter of Verification of Non-filing for those year(s) for taxpayer ____________________________________________.

☐ 39. A Verification of Non-filing for any year cannot be provided before June 15 of the following year. Please resubmit your request after that date.

☐ 40. We are unable to verify non-filing for tax year(s) ____________________________________ because a return was filed. Enclosed is a transcript of each return found.

☐ 41. Your request authorized the third party to receive only a Verification of Non-filing. Thus we could not provide the return transcripts to the third party.

☐ 42. Our records indicate you submitted an extension of time to file your return. Please resubmit your request 6 weeks after the date you file(d) your return (3 weeks if electronically filed).

☐ 43. We have no record of receiving Forms ____________ for tax year(s) ______________________________________. We cannot provide a return transcript or record of account. If you recently filed your return, please wait 6 weeks before resubmitting a request (3 weeks if electronically filed).

☐ 44. Return transcripts and record of account transcripts for tax year(s) __________________________________ are currently unavailable. If your return has been filed, please resubmit your request in 30 days.

☐ 45. Tax information for tax year(s) ____________________ is not available until ____________________.

### Section 5 — Verification of Nonfiling / Return Transcripts / Account Transcripts/ Record of Account Transcripts, *cont'd*

☐ 46. Since tax information is kept only for a limited number of years, the transcript(s) you requested are not available.

- ☐ Return transcripts or record of account transcripts are unavailable for tax year(s) ____________
- ☐ Account transcript(s) are unavailable for tax year(s) ____________.

☐ 47. We are unable to provide tax information for year(s) ____________. We find no record of a return being filed.

### Section 6 — Form W-2, Form 1099 series, Form 1098 series, and Form 5498 series Transcripts

☐ 48. We do not have Form W-2 as submitted by employers for tax years prior to ________. The Social Security Administration (SSA) can provide social security earnings information for older tax years. You may contact the SSA at **1-800-772-1213** or submit a written request and the required fee (for non-retirement requests) to:

Social Security Administration
Division of Earnings Records Operations
PO Box 33003
Baltimore, MD 21290-3003

or you may request the earnings information from the employer who issued your Form(s) W-2.

☐ 49. We are unable to provide the Form W-2 information you requested. Please contact the SSA at the address mentioned in paragraph 48 to obtain your W-2 information.

☐ 50. Forms W-2, 1098, 1099, and 5498 for any year cannot be provided before August 1 of the following year. Please resubmit your request after that date.

☐ 51. We have no record of Form W-2, 1099, 1098, or 5498 for tax year(s) ____________.

☐ 52. We are unable to provide Form W-3 information. If you would like transcripts of Forms W-2, please complete and submit a new Form 4506-T. Alternately, you may request copies of Forms W-2 from the Social Security Administration. (See paragraph 48 for SSA contact information).

☐ 53. We found no record of a W-2 for the Social Security Number you provided for the following tax year(s) ____________.

☐ 54. We are unable to provide the Form W-2 information requested for the SSN you provided since neither that person nor an authorized delegate signed Form 4506-T. A request for Form W-2 information for both spouses must be signed by both spouses.

☐ 55. The Forms W-2, 1098, 1099, and 5498 for the year(s) ____________ are temporarily unavailable. Please complete and return a new Form 4506-T in 30 days.

☐ 56. The Forms W-2, 1098, 1099, and 5498 for the year(s) ____________ are temporarily unavailable. If we receive the information within the next ________ days we will send the information to you.

### Section 7 — Audit/CP 2000

☐ 57. We are unable to provide your audit or CP 2000 information because:

- ☐ Audit or CP2000-related information for tax year(s) ____________ has been destroyed.
- ☐ Currently we are unable to provide Audit/CP2000 information for tax year(s) ____________. Please allow four to six weeks before calling our Customer Service Area (see Section 9) to request your Audit Report or CP 2000 Notice (Summary of Proposed Changes).

☐ 58. The request for a copy of your Audit Report or CP2000 Notice (Summary of Proposed Changes) has been referred to the appropriate function. Please contact the Customer Service Area for additional information at the number listed in Section 9 below.

### Section 8 — Miscellaneous Information

☐ 59. The remainder of your requested information will be provided within 2-4 weeks.

☐ 60. We are unable to provide Form [redacted]96 information.

☐ 61. The IRS cannot provide state tax documents. Please contact your local state office.

☐ 62. Information sent to the address you provided for the third party was returned as undeliverable. Please contact the third party and provide the enclosed information.

☐ 63. We are unable to provide the requested information to a third party. Please contact the taxpayer for specific details.

☐ 64. We notified the third party listed on line 5 of your Form 4506, 4506-T or 4506T-EZ of our inability to consider your request. However, we are not permitted to disclose the reasons. The third party may contact you to obtain the information necessary to complete your request.

☐ 65. We are unable to locate a current address for the taxpayer. Since you are the third party identified on line 5 of Form 4506, 4506-T or 4506T-EZ, we are sending you this letter. Please contact the taxpayer to resubmit the request.

☐ 66. If you have questions about this letter and have applied for a loan, please take the letter and a copy of your Form 4506-T or 4506T-EZ request to your financial institution.

☐ 67. Your request has been referred to the ____________ function. Please contact the Customer Service area at the number listed in Section 9 for additional information.

### Section 9 — Further Information

If you have any questions about the information in **this letter ONLY**, please call the Return and Income Verification Services Team at:

(559 ) 456-5894 , or fax to (559 ) 456-5876

Please refer to # **1012659537**

All other inquiries should be directed to our Customer Service Area. For questions concerning:

- Your individual return, please call 1-800-829-0922
- Your individual return with Schedules C, E, F, or Form 2106, please call 1-800-829-8374.
- Business returns, please call 1-800-829-0115.
- Returns with an international address, please call 1-215-516-2000 (not a toll free call).

**Enclosures:**

- ☒ Original or copy of request
- ☒ Envelope
- ☒ Blank forms
- ☐ Original taxpayer documents
- ☐ Notice 1356

06/01/2012 14:35 FAX ☑005

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Form **4506-T** ENVELOPE
(Rev. January 2012)
Department of the Treasury
Internal Revenue Service

MAY 1 0 2012
POSTMARK DATE

**Request for Transcript of Tax Return**

▶ **Request may be rejected if the form is incomplete or illegible.**

OMB No. 1545-1872

Certified Mail 7010 3090 0002 9438 4022

**Tip.** Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return.** There is a fee to get a copy of your return.

**1a** Name shown on tax return. If a joint return, enter the name shown first.

Kelly Roe

**1b** First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)

[redacted]

**2a** If a joint return, enter spouse's name shown on tax return.

**2b** Second social security number or individual taxpayer identification number if joint tax return

**3** Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)

Kelly Roe, PO Box 1168, Berthoud, CO 80513

**4** Previous address shown on the last return filed if different from line 3 (see instructions)

**5** If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.

***Caution.** If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your IRS transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.*

**6** **Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ 1040

**a** **Re... Transcript,** which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect ... made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, ...m 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year ...nd returns processed during the prior 3 processing years. Most requests will be processed within 10 business days . . . . . . . ☑

**b** **Account Transcript,** which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 30 calendar days . ☑

**c** **Record of Account,** which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar days . ☑

**7** **Verification of Nonfiling,** which is proof from the IRS that you did not file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days . . ☐

**8** **Fo... 2, Form 1098 series, Form 1099 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from ...formation returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this ...ranscript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2010, filed in 2011, will not be available from the IRS until 2012. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 45 days . . . ☐

***Caution.** If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.*

**9** **Year or period requested.** Enter the ending date of the year or period, using the *mm/dd/yyyy* format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately.

2000 2001 2002 2003

Check this box if you have notified the IRS or the IRS has notified you that one of the years for which you are requesting a transcript involved identity theft on your federal tax return . . . . . . ☐

**Caution.** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note.** *For transcripts being sent to a third party, this form must be received within 120 days of the signature date.*

COPY

Phone number of taxpayer on line 1a or 2a

**Sign Here**

▶ [signature] Signature (see instructions) 05/10/12 Date

VOID

Title (if line 1a above is a corporation, partnership, estate, or trust)

Spouse's signature Date

RECEIVED RAIVS

RECEIVED RAIVS MAY 1 6 2012 INTERNAL REVENUE SERVICE FRESNO, CA

RECEIVED 05-1 2012 458 FRESNO, CA

DO NOT RE...

JUN 0 1 2012 INTERNAL REVENUE SERVICE FRESNO, CA

For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 37667N Form **4506-T** (Rev. 1-2012)

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Form **4506-T**
(Rev. January 2012)
Department of the Treasury
Internal Revenue Service

# Request for Transcript of Tax Return

▶ Request may be rejected if the form is incomplete or illegible.

OMB No. 1545-1872

**Tip.** Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return.** There is a fee to get a copy of your return.

**1a** Name shown on tax return. If a joint return, enter the name shown first.
Kelly Roe

**1b** First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
[redacted]

**2a** If a joint return, enter spouse's name shown on tax return.

**2b** Second social security number or individual taxpayer identification number if joint tax return

**3** Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)
Kelly Roe, PO Box 1166, Berthoud, CO 80513

**4** Previous address shown on the last return filed if different from line 3 (see instructions)

**5** If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.

***Caution.** If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your IRS transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.*

**6** **Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ 1040

**a** **Return Transcript**, which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days . . . . . . ☑

**b** **Account Transcript**, which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 30 calendar days . ☑

**c** **Record of Account**, which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar days . . . . . . . ☑

**7** **Verification of Nonfiling**, which is proof from the IRS that you did not file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days . . ☐

**8** **Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2010, filed in 2011, will not be available from the IRS until 2012. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 45 days . . . ☐

***Caution.** If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.*

**9** **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately. 2004 2005 2006 2007

Check this box if you have notified the IRS or the IRS has notified you that one of the years for which you are requesting a transcript involved identity theft on your federal tax return . . . . . . ☐

**Caution.** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note.** For transcripts being sent to a third party, this form must be received within 120 days of the signature date.

RECEIVED 972 FRESNO, CA

VOID

DO NOT RE-USE

Kelly Roe 05/10/12

Phone number of taxpayer on line 1a or 2a

**Sign Here** ▶ Signature (see instructions) Date

▶ Title (if line 1a above is a corporation, partnership, estate, or trust)

▶ Spouse's signature Date

RECEIVED RAIVS JUN 01 2012 INTERNAL REVENUE SERVICE FRESNO, CA

RECEIVED RAIVS MAY 16 2012 INTERNAL REVENUE SERVICE FRESNO, CA

Certified Mail: 7010 3090 0002 9438 4022

**For Privacy Act and Paperwork Reduction Act Notice, see page 2.** Cat. No. 37667N Form **4506-T** (Rev. 1-2012)

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Certified Mail 7010 3090 0002 9438 4022

Form **4506-T**
(Rev. January 2012)
Department of the Treasury
Internal Revenue Service

# Request for Transcript of Tax Return

▶ Request may be rejected if the form is incomplete or illegible.

OMB No. 1545-1872

**Tip.** Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return.** There is a fee to get a copy of your return.

**1a** Name shown on tax return. If a joint return, enter the name shown first.
Kelly Roe

**1b** First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
[redacted]

**2a** If a joint return, enter spouse's name shown on tax return.

**2b** Second social security number or individual taxpayer identification number if joint tax return

**3** Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)
Kelly Roe, PO Box 1168, Berthoud, CO 80513

**4** Previous address shown on the last return filed if different from line 3 (see instructions)

**5** If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.

**Caution.** *If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your IRS transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.*

**6** **Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ 1040

**a** **Return Transcript,** which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days ☑

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**c** **Record of Account,** which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar days ☑

**7** **Verification of Nonfiling,** which is proof from the IRS that you did not file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days ☐

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**Caution.** *If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.*

**9** **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately. 2008 2009 2010

Check this box if you have notified the IRS or the IRS has notified you that one of the years for which you are requesting a transcript involved identity theft on your federal tax return ☐

**Caution.** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. Note. *For transcripts being sent to a third party, this form must be received within 120 days of the signature date.*

VOID COPY

RECEIVED 0 4 2012 FRESNO CA

DO NOT REPROCESS

RECEIVED RAIVS

05/10/12

Phone number of taxpayer on line 1a or 2a

RECEIVED RAIVS

Sign Here

Signature (see instructions) Date

Title (if line 1a above is a corporation, partnership, estate, or trust)

JUN 0 1 2012

MAY 1 6 2012

Spouse's signature Date

INTERNAL REVENUE SERVICE FRESNO, CA

For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 37667N Form **4506-T** (Rev. 1-2012)

INTERNAL REVENUE SERVICE FRESNO, CA

Faxed to (559)456-5876 on 07/02/12 Page 1 of 5

Certified Mail 7010 3090 0002 9438 4053

Form **4506-T**
(Rev. January 2012)
Department of the Treasury
Internal Revenue Service

# Request for Transcript of Tax Return

▶ **Request may be rejected if the form is incomplete or illegible.**

OMB No. 1545-1872

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**1a** Name shown on tax return. If a joint return, enter the name shown first.
Kelly A Roe (formerly Kelly A Hollenbeck)

**1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)**
[redacted]

**2a** If a joint return, enter spouse's name shown on tax return.

**2b Second social security number or individual taxpayer identification number if joint tax return**

**3** Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)
Kelly Roe, PO Box 1168, Berthoud, Colorado 80513

**4** Previous address shown on the last return filed if different from line 3 (see instructions)

**5** If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.

**Caution.** *If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your IRS transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.*

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**c** **Record of Account,** which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar days . . . . . . . . ☑

**7** **Verification of Nonfiling,** which is proof from the IRS that you **did not** file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days . . ☐

**8** **Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2010, filed in 2011, will not be available from the IRS until 2012. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 45 days . . . ☐

**Caution.** *If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.*

**9** **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately. 1998 1999 2000 2001

Check this box if you have notified the IRS or the IRS has notified you that one of the years for which you are requesting a transcript involved **identity theft** on your federal tax return . . . . . ☐

**Caution.** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note.** *For transcripts being sent to a third party, this form must be received within 120 days of the signature date.*

Phone number of taxpayer on line 1a or 2a
9705321305

**Sign Here**

▶ Kelly Roe — Signature (see instructions) — Date 07/02/12

▶ Title (if line 1a above is a corporation, partnership, estate, or trust)

▶ Spouse's signature — Date



Exhibit 6

Form **4506-T**
(Rev. January 2012)
Department of the Treasury
Internal Revenue Service

# Request for Transcript of Tax Return

▶ **Request may be rejected if the form is incomplete or illegible.**

OMB No. 1545-1872

**Tip.** Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return.** There is a fee to get a copy of your return.

**1a** Name shown on tax return. If a joint return, enter the name shown first.

Kelly A Roe (formerly Kelly A Hollenbeck)

**1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)**

[redacted]

**2a** If a joint return, enter spouse's name shown on tax return.

**2b Second social security number or individual taxpayer identification number if joint tax return**

**3** Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)

Kelly Roe, PO Box 1168, Berthoud, Colorado 80513

**4** Previous address shown on the last return filed if different from line 3 (see instructions)

**5** If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.

**Caution.** *If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your IRS transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.*

**6 Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ 1040

**a Return Transcript,** which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days . . . . . . . ☑

**b Account Transcript,** which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 30 calendar days . ☑

**c Record of Account,** which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar days . . . . . . . . ☑

**7 Verification of Nonfiling,** which is proof from the IRS that you **did not** file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days . . ☐

**8 Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2010, filed in 2011, will not be available from the IRS until 2012. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 45 days . . . ☐

**Caution.** *If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.*

**9 Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately. 2002 2003 2004 2005

Check this box if you have notified the IRS or the IRS has notified you that one of the years for which you are requesting a transcript involved **identity theft** on your federal tax return . . . . . . . . . . . . . . . . . . . . . . . ☐

**Caution.** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note.** *For transcripts being sent to a third party, this form must be received within 120 days of the signature date.*

Phone number of taxpayer on line 1a or 2a: 9705321305

**Sign Here**

▶ Kelly Roe — Signature (see instructions) — Date: 07/02/12

▶ Title (if line 1a above is a corporation, partnership, estate, or trust)

▶ Spouse's signature — Date

Form **4506-T**
(Rev. January 2012)
Department of the Treasury
Internal Revenue Service

# Request for Transcript of Tax Return

▶ **Request may be rejected if the form is incomplete or illegible.**

OMB No. 1545-1872

**Tip.** Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return.** There is a fee to get a copy of your return.

**1a** Name shown on tax return. If a joint return, enter the name shown first.

Kelly A Roe (formerly Kelly A Hollenbeck)

**1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)**

[redacted]

**2a** If a joint return, enter spouse's name shown on tax return.

**2b Second social security number or individual taxpayer identification number if joint tax return**

**3** Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)

Kelly Roe, PO Box 1168, Berthoud, Colorado 80513

**4** Previous address shown on the last return filed if different from line 3 (see instructions)

**5** If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.

**Caution.** *If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your IRS transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.*

**6 Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ 1040

**a Return Transcript,** which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days . . . . . . . ☑

**b Account Transcript,** which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 30 calendar days . ☑

**c Record of Account,** which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar days . . . . . . . . ☑

**7 Verification of Nonfiling,** which is proof from the IRS that you **did not** file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days . . ☐

**8 Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2010, filed in 2011, will not be available from the IRS until 2012. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 45 days . . . ☐

**Caution.** *If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.*

**9 Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately. 2006 2007 2008 2009

Check this box if you have notified the IRS or the IRS has notified you that one of the years for which you are requesting a transcript involved **identity theft** on your federal tax return . . . . . . . . . . . . . . . . . . . . . ☐

**Caution.** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note.** *For transcripts being sent to a third party, this form must be received within 120 days of the signature date.*

**Sign Here**

▶ Kelly Roe
Signature (see instructions) — Date: 07/02/12

Phone number of taxpayer on line 1a or 2a: 9705321305

▶ Title (if line 1a above is a corporation, partnership, estate, or trust)

▶ Spouse's signature — Date

Form **4506-T**
(Rev. January 2012)
Department of the Treasury
Internal Revenue Service

# Request for Transcript of Tax Return

▶ **Request may be rejected if the form is incomplete or illegible.**

OMB No. 1545-1872

**Tip.** Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return.** There is a fee to get a copy of your return.

**1a** Name shown on tax return. If a joint return, enter the name shown first.

Kelly A Roe (formerly Kelly A Hollenbeck)

**1b** **First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)**

[redacted]

**2a** If a joint return, enter spouse's name shown on tax return.

**2b** **Second social security number or individual taxpayer identification number if joint tax return**

**3** Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)

Kelly Roe, PO Box 1168, Berthoud, Colorado 80513

**4** Previous address shown on the last return filed if different from line 3 (see instructions)

**5** If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.

**Caution.** *If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your IRS transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.*

**6** **Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ 1040

**a** **Return Transcript,** which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days . . . . . . . ☑

**b** **Account Transcript,** which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 30 calendar days . ☑

**c** **Record of Account,** which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar days . . . . . . . ☑

**7** **Verification of Nonfiling,** which is proof from the IRS that you **did not** file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days . . ☐

**8** **Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2010, filed in 2011, will not be available from the IRS until 2012. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 45 days . . . ☐

**Caution.** *If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.*

**9** **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately. 2010

Check this box if you have notified the IRS or the IRS has notified you that one of the years for which you are requesting a transcript involved **identity theft** on your federal tax return . . . . . . . . . . . . . . . . . . . . . . ☐

**Caution.** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note.** *For transcripts being sent to a third party, this form must be received within 120 days of the signature date.*

Phone number of taxpayer on line 1a or 2a: 9705321305

**Sign Here**

▶ Kelly Roe — Signature (see instructions) — Date: 07/02/12

▶ Title (if line 1a above is a corporation, partnership, estate, or trust)

▶ Spouse's signature — Date

000313

PAGE NO-0001

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                    *IMF MCC TRANSCRIPT-COMPLETE*           EMP NO 79-310-03849
                                                                  F12132-0017
 ACCOUNT NO [redacted]                      06-05-2012
 NAME CONT- ROE                             CYCLE-20122305
****************************************************************************
FOR-7931003849 BY-7931003849 ON-06052012 TYP-C
TIME-06:26 SRC-I   F12132-0017              PROCESSED ON-157
                                            ENTITY AND TAX MODULE DATA FOUND ON MF


2009 1 KELLY A ROE
       PO BOX 1168                                    BODC-WI BODCLC-
201047 BERTHOUD              CO 80513-2168-682
                                            PRIOR NAME CONTROL-           FZ-   -
ULC-84 AO-14 CLC-    SBAO-                  MFR-13  VAL-0 IRA-                  CAF-
YEAR REMOVED-        ENT EXT CYC-201222     FYM-12 SCS-     CRINV-  130-
                                            RPTR-    PMF-    SHELT-   BNKRPT-   BLLC-
                                            ACCRETION-   FMS-0  PDC-00     MIN SE-
                                            JUST-    IRS EMPL-    FED EMPL-    LII-0
                                            ID THEFT 50X CD-      ID THEFT 52X CD-

1999 1 KELLY A HOLLENBECK
PTNL KELLY A ROE

LSTRET-2000 ME-       CND-R FLC-00 200112

      150 -----------------------19931208          29207-065-10436-3
      152 -----------------------19961008          29207-043-70713-6
      152 -----------------------19971208          29207-061-86257-7
      152 -----------------------19980908          29207-046-89182-8
      152 -----------------------19991408          82209-079-35498-9
      014 -----------------------19991908          84263-001-00000-9
      971 -----------------------20000108          84277-999-99999-0
      971 -----------------------20010108          84277-999-99999-0
      971 -----------------------20011208          84277-999-99999-1
      014 -----------------------20013608          84263-995-99999-1
      971 -----------------------20023208          28277-999-99999-2
      013 -----------------------20062408          08263-888-88888-6
      014 -----------------------20064308          84263-995-88888-6
      013 -----------------------20104708          49263-713-00545-0
      001 -----------------------20104808          49263-713-00545-0
                                            [redacted]
      971 -----------------------20122205          08263-888-88888-2
      013 -----------------------20122205          08263-888-88888-2
      013 -----------------------20122205          08263-888-88888-2

LOWER LEVEL MODS-INPUT SPECIFIC OR L REQ 55 200012
MODULES REMOVED TO RETENTION REG-------- 30 199212 ULC-84  CYCLE-199801
                                         30 199312 ULC-84  CYCLE-199901
                                         30 199412 ULC-84  CYCLE-200001
                                         30 199512 ULC-84  CYCLE-200101
                                         30 199612 ULC-84  CYCLE-200201
                                         30 199712 ULC-84  CYCLE-200301

****************************CONTINUED ON NEXT PAGE****************************
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Department of the Treasury
Internal Revenue Service
Form **13873-I**

**Date:** 07/11/2012

**Please refer to all checked boxes regarding your request for taxpayer(s) named below:**

KELLY A ROE

## Section 1— Unfulfilled or Partially Fulfilled Request

☒ **1. We were unable to provide any of the items you requested.**

☐ 2. We have enclosed the items you requested (or provided them to the 3rd party on line 5 of your request) except for those listed below.

- ☐ Copy of Tax Return(s)/Form(s) for tax year(s): ______
- ☐ Verification of Non-filing for tax year(s): ______
- ☐ Return Transcript(s) for tax year(s): ______
- ☐ Account Transcript(s) for tax year(s): ______
- ☐ Record of Account Transcript(s) for tax year(s): ______
- ☐ Form W-2, Form 1099 Series, Form 1098 series, or Form 5498 series transcript(s) for tax year(s): ______
- ☐ Audit Report or CP2000 Notice: ______
- ☐ Copy of Tax Return(s) for tax year(s) mailed to you previously.

Note: If your request was submitted through an IVES participant, the requested items we could fill will be sent directly to them.

## Section 2 — Payment-related Information

☐ 3. You submitted Form 4506, 4506-T or 4506T-EZ with a payment. However, there are no fees for transcripts. We have forwarded your request to the Returns and Income Verification Services (RAIVS) team for processing.

☐ 4. We are returning your payment to you or your designated third party.

☐ 5. A refund will be issued in 4-6 weeks because:

- ☐ Some or all of the products you requested were unavailable.
- ☐ You overpaid.
- ☐ There is no fee for some or all of the products you requested.
- ☐ We could not consider your request.

☐ 6. The refund will be issued to the taxpayer. The box on line 9 of Form 4506 has no designation for the issuance of a refund to any one other than the taxpayer.

☐ 7. You must submit a newly-signed request with payment. The payment submitted with your initial request is in the process of being refunded and cannot be credited to a new request. You should receive the refund in 4-6 weeks.

## Section 3 — Unprocessable Request

☐ 8. Your request was received either without a payment or with an insufficient payment. A fee of $57 is required for each tax year requested.

☐ 9. A tax form number was not present on the request and/or the tax year(s) were not listed.

☐ 10. Your request was not signed and/or dated. Please complete a new Form 4506, Form 4506-T or Form 4506T-EZ.

☐ 11. Your request was received more than 120 days after you signed and dated it. Please complete a new Form 4506, Form 4506-T or Form 4506T-EZ.

☐ 12. You requested that information be sent to more than one third party. You must submit a separate Form 4506, 4506-T or 4506T-EZ for each third party recipient identified on line 5 of those forms.

☐ 13. We returned a copy of the request to the taxpayer explaining why we are unable to consider it. Disclosure laws do not permit us to provide you with this information. Please contact the taxpayer for details.

☐ 14. Lines 1 through 9 of Form 4506, 4506-T, or lines 1 through 6 on Form 4506T-EZ must be complete. Please refer to the highlighted area on your request and provide missing information.

☐ 15. The signature on your request is illegible. Please complete a new Form 4506, Form 4506-T or 4506T-EZ.

☐ 16. Electronic or stamped signatures are not acceptable. Please complete a new Form 4506, Form 4506-T or 4506T-EZ with an original signature.

☐ 17. Required entries on your request are illegible. Please complete a new Form 4506, 4506-T or 4506T-EZ.

☐ 18. We are unable to accept altered forms (e.g. white-out, line-thru). Please complete a new Form 4506, 4506-T or 4506T-EZ.

☐ 19. Individual tax information (e.g. Form 1040) and business tax information (e.g. Form 1065, Form 1120) must be requested on separate Forms 4506 or 4506-T.

☐ 20. Return transcripts are available only for the current tax year and three years prior. Return transcripts cannot be obtained for Form 1040X. You may be able to obtain an actual photocopy of Form 1040X or of some older returns (generally those filed in the last 7 years) for a $57 fee for each tax period requested. Use Form 4506 (not 4506-T or 4506T-EZ) to request the photocopy.

☐ 21. You provided an Employer Identification Number (00-1234567), instead of a Social Security Number (000-00-1234) or Individual Taxpayer Identification Number (900-00-1234).

☒ **22. The taxpayer's information does not match our records, is incomplete, or missing. Please correct the item(s) checked below.**

- ☐ Name (Box 1a or 2a)
- ☐ Social Security Number (Box 1b or 2b)
- ☒ **Address**

☐ 23. Only one of the transcript request boxes may be marked on a Form 4506-T for an IVES request. Please resubmit your form indicating the product requested.

☐ 24. Some or all of the IVES participant information was not listed on line 5 of Form 4506-T or 4506T-EZ.

☐ 25. For the IVES program, records of accounts are only available for Forms 1040, 1065 and 1120 series.



Exhibit 7

**Section 3 — Unprocessable Request,** *cont'd*

☐ 26. The taxpayer's address does not match our records. Please provide one of the following when you resubmit your request.

a. Photocopies of two pieces of identification bearing the taxpayer's signature, preferably a driver's license and social security card. NOTE: A credit card is not an acceptable form of identification.

b. An original notarized statement affirming the taxpayer's identity.

c. A signed and dated statement by the taxpayer with the following wording:

"I certify under penalty of perjury under the laws of the United States of America that I am the taxpayer who filed the tax return(s) for tax years(s) ____________________."

☐ 27. We are unable to provide the information requested for tax year(s) ____________________. We are permitted to provide tax information for jointly filed tax year(s) only to the spouses who signed and filed the return(s).

☐ 28. You have not submitted an authorization that meets IRS guidelines for receiving the information you requested. To receive information about another taxpayer you must submit a valid authorization that is one of the following.

a. **Form 2848** (Power of Attorney) that specifies which tax forms or tax matters, tax years, and acts are authorized by the taxpayer.

b. **Form 8821** (Tax Information Authorization) that specifies which tax forms or tax matters and tax years are authorized by the taxpayer.

c. Certificate of Guardianship or other court document granting similar authorization.

☐ 29. The information required for the release of taxpayer information to a third party is incomplete. Please ensure that both the name and address of the third party appear on line 5 of Form 4506, 4506-T or 4506T-EZ.

☐ 30. To receive information about a deceased taxpayer, you must submit one of the items below specifically identifying you as having the authority to act on behalf of the estate. NOTE: The death of a taxpayer renders all previous certificates of guardianship and powers of attorney invalid.

a. Certificate of Guardianship over the estate.

b. Letters Testamentary.

c. A Will probated by the court.

d. Other court documents identifying you as the Personal Representative, granting similar authority, or otherwise establishing material interest.

☐ 31. The proof of authorization you provided did not cover all the requested items. To obtain the information you requested for Forms ____________ for tax year(s) ____________________ you must provide an authorization for those items.

☐ 32. We have no record of receiving Forms ____________ for tax year(s) ____________________ and cannot provide a copy.

**Section 4 — Copy of Tax Return(s)**

☐ 33. Tax returns are available for only a limited number of years. We no longer have the returns you requested for tax year(s) ____________________. These returns have been destroyed by authorization of the United States Congress.

☐ 34. In place of tax returns that have been destroyed, we are providing other tax account information.

☐ 35. We have no record of receiving a tax return for tax year(s) ____________________. However, the IRS prepared a substitute return for this tax year. You may request information about the substitute return under the Freedom of Information Act (FOIA). We have enclosed an information sheet (Notice 1356) on how to submit such a request. Please visit www.irs.gov for more information.

☐ 36. Tax return(s) for tax year(s) ____________________ are not available at this time. If your return(s) have been filed, please resubmit your request in 60 days.

☐ 37. Some or all of the tax returns you requested are not available.

☐ In place of the unavailable photocopy for tax year(s) ____________________ we are providing return information free of charge.

☐ Neither a tax return nor a return information is available for year(s) ____________________.

**Section 5 — Verification of Nonfiling / Return Transcripts / Account Transcripts/ Record of Account Transcripts**

☐ 38. We found no record of a tax return being filed for year(s) ____________________. Consider this a letter of Verification of Non-filing for those year(s) for taxpayer ____________________.

☐ 39. A Verification of Non-filing for any year cannot be provided before June 15 of the following year. Please resubmit your request after that date.

☐ 40. We are unable to verify non-filing for tax year(s) ____________________ because a return was filed. Enclosed is a transcript of each return found.

☐ 41. Your request authorized the third party to receive only a Verification of Non-filing. Thus we could not provide the return transcripts to the third party.

☐ 42. Our records indicate you submitted an extension of time to file your return. Please resubmit your request 6 weeks after the date you file(d) your return (3 weeks if electronically filed).

☐ 43. We have no record of receiving Forms ____________ for tax year(s) ____________________. We cannot provide a return transcript or record of account. If you recently filed your return, please wait 6 weeks before resubmitting a request (3 weeks if electronically filed).

☐ 44. Return transcripts and record of account transcripts for tax year(s) ____________________ are currently unavailable. If your return has been filed, please resubmit your request in 30 days.

☐ 45. Tax information for tax year(s) ____________________ is not available until ____________________.

**Section 5 — Verification of Nonfiling / Return Transcripts / Account Transcripts/ Record of Account Transcripts,** *cont ' d*

[X] 46. Since tax information is kept only for a limited number of years, the transcript(s) you requested are not available.

- [X] Return transcripts or record of account transcripts are unavailable for tax year(s) 1998 - 2007
- [ ] Account transcript(s) are unavailable for tax year(s) ________________.

[ ] 47. We are unable to provide tax information for year(s) ________________. We find no record of a return being filed.

**Section 6 — Form W-2, Form 1099 series, Form 1098 series, and Form 5498 series Transcripts**

[ ] 48. We do not have Form W-2 as submitted by employers for tax years prior to __________. The Social Security Administration (SSA) can provide social security earnings information for older tax years. You may contact the SSA at **1-800-772-1213** or submit a written request and the required fee (for non-retirement requests) to:

Social Security Administration
Division of Earnings Records Operations
PO Box 33003
Baltimore, MD 21290-3003

or you may request the earnings information from the employer who issued your Form(s) W-2.

[ ] 49. We are unable to provide the Form W-2 information you requested. Please contact the SSA at the address mentioned in paragraph 48 to obtain your W-2 information.

[ ] 50. Forms W-2, 1098, 1099, and 5498 for any year cannot be provided before August 1 of the following year. Please resubmit your request after that date.

[ ] 51. We have no record of Form W-2, 1099, 1098, or 5498 for tax year(s) ________________.

[ ] 52. We are unable to provide Form W-3 information. If you would like transcripts of Forms W-2, please complete and submit a new Form 4506-T. Alternately, you may request copies of Forms W-2 from the Social Security Administration. (See paragraph 48 for SSA contact information).

[ ] 53. We found no record of a W-2 for the Social Security Number you provided for the following tax year(s)

________________.

[ ] 54. We are unable to provide the Form W-2 information requested for the SSN you provided since neither that person nor an authorized delegate signed Form 4506-T. A request for Form W-2 information for both spouses must be signed by both spouses.

[ ] 55. The Forms W-2, 1098, 1099, and 5498 for the year(s) ________________ are temporarily unavailable. Please complete and return a new Form 4506-T in 30 days.

[ ] 56. The Forms W-2, 1098, 1099, and 5498 for the year(s) ________________ are temporarily unavailable. If we receive the information within the next ________ days we will send the information to you.

**Section 7 — Audit/CP 2000**

[ ] 57. We are unable to provide your audit or CP 2000 information because:

- [ ] Audit or CP2000-related information for tax year(s) ________________ has been destroyed.
- [ ] Currently we are unable to provide Audit/CP2000 information for tax year(s) ________________. Please allow four to six weeks before calling our Customer Service Area (see Section 9) to request your Audit Report or CP 2000 Notice (Summary of Proposed Changes).

[ ] 58. The request for a copy of your Audit Report or CP2000 Notice (Summary of Proposed Changes) has been referred to the appropriate function. Please contact the Customer Service Area for additional information at the number listed in Section 9 below.

**Section 8 — Miscellaneous Information**

[ ] 59. The remainder of your requested information will be provided within 2-4 weeks.

[ ] 60. We are unable to provide Form 1096 information.

[ ] 61. The IRS cannot provide state tax documents. Please contact your local state office.

[ ] 62. Information sent to the address you provided for the third party was returned as undeliverable. Please contact the third party and provide the enclosed information.

[ ] 63. We are unable to provide the requested information to a third party. Please contact the taxpayer for specific details.

[ ] 64. We notified the third party listed on line 5 of your Form 4506, 4506-T or 4506T-EZ of our inability to consider your request. However, we are not permitted to disclose the reasons. The third party may contact you to obtain the information necessary to complete your request.

[ ] 65. We are unable to locate a current address for the taxpayer. Since you are the third party identified on line 5 of Form 4506, 4506-T or 4506T-EZ, we are sending you this letter. Please contact the taxpayer to resubmit the request.

[ ] 66. If you have questions about this letter and have applied for a loan, please take the letter and a copy of your Form 4506-T or 4506T-EZ request to your financial institution.

[ ] 67. Your request has been referred to the ________________ function. Please contact the Customer Service area at the number listed in Section 9 for additional information.

**Section 9 — Further Information**

If you have any questions about the information in **this letter ONLY**, please call the Return and Income Verification Services Team at:

( 559 ) 456 - 5894, or fax to ( 559 ) 456 - 5876

Please refer to # 1012777793

All other inquiries should be directed to our Customer Service Area. For questions concerning:

- Your individual return, please call 1-800-829-0922
- Your individual return with Schedules C, E, F, or Form 2106, please call 1-800-829-8374.
- Business returns, please call 1-800-829-0115.
- Returns with an international address, please call 1-215-516-2000 (not a toll free call).

**Enclosures:**

- [X] Original or copy of request
- [X] Envelope
- [X] Blank forms
- [ ] Original taxpayer documents
- [ ] Notice 1356

07/02/2012 14:30 FAX ☑001 AOK

Faxed to (559)456-5876 on 07/02/12 Page 1 of 5

Form **4506-T** (Rev. January 2012) Department of the Treasury Internal Revenue Service

# Request for Transcript of Tax Return

▶ Request may be rejected if the form is incomplete or illegible.

OMB No. 1545-1872

**Tip.** Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return.** There is a fee to get a copy of your return.

**1a** Name shown on tax return. If a joint return, enter the name shown first.

Kelly A Roe (formerly Kelly A Hollenbeck)

**1b** First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)

[redacted]

**2a** If a joint return, enter spouse's name shown on tax return

COPY

**2b** Second social security number or individual taxpayer identification number if joint tax return

**3** Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)

Kelly Roe, PO Box 1168, Berthoud, Colorado 80513

**4** Previous address shown on the last return filed if different from line 3 (see instructions)

COPY

**5** If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.

**Caution.** *If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your IRS transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.*

**6** **Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ 1040

**a** **Return Transcript,** which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days . . . . . . . ☑

**b** **Account Transcript,** which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 30 calendar days . ☑

**c** **Record of Account,** which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar days . . . . . . . . ☑

**7** **Verification of Nonfiling,** which is proof from the IRS that you did not file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days . . . ☐

**8** **Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2010, filed in 2011, will not be available from the IRS until 2012. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 45 days . . . ☐

**Caution.** *If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.*

**9** **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately. 1998 1999 2000 2001

Check this box if you have notified the IRS or the IRS has notified you that one of the years for which you are requesting a transcript involved identity theft on your federal tax return . . . . . . . . ☐

**Caution.** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. Note. *For transcripts being sent to a third party, this form must be received within 120 days of the signature date.*

COPY

Phone number of taxpayer on line 1a or 2a: 9705321305

**Sign Here** ▶ Kelly Roe — Signature (see instructions) — Date 07/02/12

▶ Title (if line 1a above is a corporation, partnership, estate, or trust)

▶ Spouse's signature — Date

RECEIVED RAIVS JUL 02 2012 INTERNAL REVENUE SERVICE FRESNO C

Certified Mail 7010 3090 0002 9438 4053

**For Privacy Act and Paperwork Reduction Act Notice, see page 2.** Cat. No. 37667N Form **4506-T** (Rev. 1-2012)

07/02/2012 14:31 FAX 002

Form **4506-T**
(Rev. January 2012)
Department of the Treasury
Internal Revenue Service

# Request for Transcript of Tax Return

▶ Request may be rejected if the form is incomplete or illegible.

OMB No. 1545-1872

**Tip.** Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return.** There is a fee to get a copy of your return.

**1a** Name shown on tax return. If a joint return, enter the name shown first.

Kelly A Roe (formerly Kelly A Hollenbeck)

**1b** First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)

[redacted]

**2a** If a joint return, enter spouse's name shown on tax return.

COPY

**2b** Second social security number or individual taxpayer identification number if joint tax return

**3** Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)

Kelly Roe, PO Box 1168, Berthoud, Colorado 80513

COPY

**4** Previous address shown on the last return filed if different from line 3 (see instructions)

**5** If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.

**Caution.** *If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your IRS transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.*

**6** **Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ 1040

**a** **Return Transcript,** which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days . . . . . . ☑

**b** **Account Transcript,** which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 30 calendar days . ☑

**c** **Record of Account,** which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar days . . . . . . ☑

**7** **Verification of Nonfiling,** which is proof from the IRS that you did not file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days . ☐

**8** **Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2010, filed in 2011, will not be available from the IRS until 2012. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 45 days . . . ☐

**Caution.** *If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.*

**9** **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately. 2002 2003 2004 2005

Check this box if you have notified the IRS or the IRS has notified you that one of the years for which you are requesting a transcript involved identity theft on your federal tax return . . . . . . ☐

**Caution.** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. *Note. For transcripts being sent to a third party, this form must be received within 120 days of the signature date.*

COPY

Phone number of taxpayer on line 1a or 2a

**Sign Here**

▶ Kelly Roe — Signature (see instructions) — Date 07/02/12 — 9706821305

▶ Title (if line 1a above is a corporation, partnership, estate, or trust)

▶ Spouse's signature — Date

RECEIVED
RAIVS
JUL 02 2012
INTERNAL REVENUE SERVICE
FRESNO, CA

For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 37667N Form **4506-T** (Rev. 1-2012)

07/02/2012 14:33 FAX 003

Form **4506-T**
(Rev. January 2012)
Department of the Treasury
Internal Revenue Service

# Request for Transcript of Tax Return

▶ Request may be rejected if the form is incomplete or illegible.

OMB No. 1545-1872

**Tip.** Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Order a Transcript" or call 1-800-908-9946. If you need a copy of your return, use *Form 4506, Request for Copy of Tax Return.* There is a fee to get a copy of your return.

**1a** Name shown on tax return. If a joint return, enter the name shown first.

Kelly A Roe (formerly Kelly A Hollenback)

**1b** First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)

[redacted]

**2a** If a joint return, enter spouse's name shown on tax return

COPY

**2b** Second social security number or individual taxpayer identification number if joint tax return

**3** Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)

Kelly Roe, PO Box 1168, Berthoud, Colorado 80513

COPY

**4** Previous address shown on the last return filed if different from line 3 (see instructions)

**5** If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.

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COPY

Phone number of taxpayer on line 1a or 2a

**Sign Here**

▶ [signature] Signature (see instructions) — Date 07/02/12 — 9705321305

RECEIVED
RAIVS
JUL 02 2012
INTERNAL REVENUE
FRESNO, C

▶ Title (if line 1a above is a corporation, partnership, estate, or trust)

▶ Spouse's signature — Date

For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 37667N Form **4506-T** (Rev. 1-2012)

07/02/2012 14:34 FAX 004

Form **4506-T**
(Rev. January 2012)
Department of the Treasury
Internal Revenue Service

# Request for Transcript of Tax Return

▶ Request may be rejected if the form is incomplete or illegible.

OMB No. 1545-1872

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Kelly A Roe (formerly Kelly A Hollenbeck)

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[redacted]

**2a** If a joint return, enter spouse's name shown on tax return.

COPY

**2b** Second social security number or individual taxpayer identification number if joint tax return

**3** Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)

COPY

Kelly Roe, PO Box 1166, Berthoud, Colorado 80513

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RECEIVED
RAIVS
JUL 02 2012

Check this box if you have notified the IRS or the IRS has notified you that one of the years for which you are requesting a transcript involved identity theft on your federal tax return . . . . . . . . . . . . . . . ☐

**Caution.** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note.** *For transcripts being sent to a third party, this form must be received within 120 days of the signature date.*

INTERNAL REVENUE SERVICE

COPY

Kelly Roe 07/02/12

Phone number of taxpayer on line 1a or 2a
9705321305

**Sign Here**

Signature (see instructions) | Date

Title (if line 1a above is a corporation, partnership, estate, or trust)

Spouse's signature | Date

**DEPARTMENT OF THE TREASURY**
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

JUL 30 2007

Christopher Roe & Kelly Roe
PO Box 1168
Berthoud, CO 80513

Dear Christopher Roe & Kelly Roe:

This responds to your Freedom of Information Act (FOIA) request of June 13, 2008, received in the Disclosure Office 11 on June 25, 2008, and forwarded to our office for response. I received your request on June 27, 2008. I have enclosed a copy of your request for your reference.

You asked for IMF MCC Transcripts-Open, IMF MCC Transcript-Complete, and IMF MCC Transcript-Specific for tax years 2004, 2005, 2006, and 2007. I have enclosed the requested documents, totaling 25 pages to complete your request.

**We have a routine agency procedure that should be used to request IMF MCC Transcripts-Literal. For your convenience, I am enclosing Form 4506-T for this purpose.** Instructions and mailing information are on the back of the form. We are processing the balance of your request under FOIA.

You asked for any Automated Non-Master File (ANMF) or Non-Master File (NMF) transcripts for tax years 2004, 2005, 2006, and 2007. I researched our records and found no activity for the requested years. Therefore, there are no documents responsive to your request.

You also asked for the complete administrative files for the tax years 2004, 2005, 2006, and 2007. I am enclosing 247 pages. I am withholding 42 pages in part for the following reason(s):

The withheld portions are the tax information of another person. FOIA exemption (b)(3) requires us to withhold information that is specifically exempted from disclosure by another law. The law supporting this exemption is Internal Revenue Code section 6103(a).

The redacted portion(s) of each page are marked by the applicable FOIA exemptions. This constitutes a partial denial of your request.

Exhibit 8

I have enclosed Notice 393 explaining your appeal rights.

The fee for copying the released documents is $34.40, ($0.20 per page after an allowance of 100 pages at no charge). Please send your check or money order payable to the Treasury of the United States to the address below. We must receive your payment by September 5, 2008. Fees paid are reimbursement for services performed and are not refundable. If you fail to pay the fees, your name will be added to the FOIA Non-Payment list, and no future requests will be processed until all fees are paid in full.

If you have any questions please call Disclosure Specialist Lauri Takeguchi-Cital, ID # 77-02685, at (408) 817-6730 or write to: Internal Revenue Service, Disclosure Office 14, 55 S. Market St., Stop# HQ-4603, San Jose, CA 95113. Please refer to case number 14-2008-03070.

Sincerely,

K. Morris

Celeste Neal
Acting Disclosure Manager
Disclosure Office 14

Enclosures

LTC

FREEDOM OF INFORMATION ACT & PRIVACY ACT REQUEST

INTERNAL REVENUE SERVICE
Disclosure Office
MS 7000 DEN
600 17th Street
Denver, CO 80202-2490

Christopher Roe and Kelly Roe (formerly Hollenbeck)
PO Box 1168
Berthoud, CO 80513

SSN: [redacted]

JUN 25 2008

CERTIFIED MAIL 7007 0710 0000 2077 3795

Date: 13 June 2008

Dear Disclosure Officer:

1) This is a request under the FREEDOM OF INFORMATION ACT and PRIVACY ACT, and regulations thereunder. This is our firm promise to pay fees and costs for locating and duplicating the records requested below, ultimately determined in accordance with 26 CFR 601.702(f).

2) We are waiving inspection of the requested records.

3) Please send us the *IMF MCC TRANSCRIPT-OPEN*, *IMF MCC TRANSCRIPT-COMPLETE*, *IMF MCC TRANSCRIPT-LITERAL*, and *IMF MCC TRANSCRIPT- SPECIFIC* located under the above SSN for the years 2004, 2005, 2006, and 2007 whether or not they show any returns being filed and/or other account activity.

4) Please send us any Automated Non-Master File (ANMF) or Non-Master File (NMF) transcripts located under the above SSN for the years 2004, 2005, 2006, and 2007 whether or not they show any returns being filed and/or other account activity.

5) Please send us the complete administrative file(s) for the above SSN for the years 2004, 2005, 2006, and 2007.

Respectfully Submitted,

Kelly Roe

Kelly Roe

Christopher Roe

INTERNAL ... JUN 27 2008 DISC... OAKL... CA

Enclosures (2): Copy of Kelly Roe's Colorado Driver's License
Copy of Christopher Roe's Colorado Driver's License

Christopher & Kelly Roe
PO Box 1168
Berthoud, CO 80513

10 May 2012

Internal Revenue Service
Disclosure Scanning Operation - Stop 93A
PO Box 621506
Atlanta, GA 30362-3006

CERTIFIED MAIL 7008 1830 0002 3476 1068

**Dear Disclosure Officer:**
This request is under the Freedom of Information Act and Privacy Act and regulations thereunder and our firm promise to pay fees and costs for locating and duplicating the records requested below, ultimately determined in accordance with 26 CFR § 601.702(t). We are waiving inspection of the requested records.

**A – FOIA Request for Certified Copies of Form 4340 for tax periods 2002 - 2010**
Please send us certified copies of Form 4340, Certificate of Assessments, Payments and Other Specified Matters for the years 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, and 2010 for:

- Christopher Roe, SSN: [redacted];
- Kelly Roe, SSN: [redacted];
- Roe Ecological Services, LLC, TIN [redacted] and
- Wildlife Property Management, LLC, TIN [redacted]

**B – FOIA Request for Forms 2859, 3352, 5344, and 8278 for tax periods 2000 - 2010**
Please send us a copy of any Forms 2859, 3352, 5344, and 8278 for the years 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, and 2010 associated with the administrative record of:

- Christopher Roe, SSN: [redacted];
- Kelly Roe, SSN: [redacted];
- Roe Ecological Services, LLC, TIN [redacted] and
- Wildlife Property Management, LLC, TIN [redacted]

**C – FOIA Request for AMSDISA Transcript for tax periods 2000 - 2010**
Please send us a copy of our AMDISA transcript for the years 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, and 2010 for:

- Christopher Roe, SSN: [redacted];
- Kelly Roe, SSN: [redacted];
- Roe Ecological Services, LLC, TIN [redacted] and
- Wildlife Property Management, LLC, TIN [redacted]

**D – FOIA Request for IMFOLT Transcript for tax periods 2000 - 2010**
Please send us a copy of our IMFOLT transcript for the years 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, and 2010 for:

- Christopher Roe, SSN: [redacted];
- Kelly Roe, SSN: [redacted];



Exhibit 9

**E – FOIA Request for IMFLOR Transcript for each posted TC150 for tax periods 2000 - 2010**
Please send us a copy of our IMFLOR transcript for each posted TC150 for the years 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, and 2010 for:

- Christopher Roe, SSN: [redacted];
- Kelly Roe, SSN: [redacted];

**F – FOIA Request for BMFOLT Transcript for tax periods 2000 - 2010**
Please send us a copy of our BMFOLT transcript for the years 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, and 2010 for:

- Roe Ecological Services, LLC, TIN [redacted] and
- Wildlife Property Management, LLC, TIN [redacted]

**G – FOIA Request for BMFOLR Transcript for tax periods 2000 - 2010**
Please send us a copy of our BMFOLR transcript for the years 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, and 2010 for:

- Roe Ecological Services, LLC, TIN [redacted] and
- Wildlife Property Management, LLC, TIN [redacted]

**H – FOIA Request for documents associated with DLNs for Christopher Roe**
Please send us a copy of the documents associated with the following DLNs for Christopher Roe, SSN: [redacted]

- 29210-250-25217-2;
- 29247-414-10044-4;
- 49247-542-70002-7;
- 17251-142-13503-7;
- 29210-151-25506-3;
- 29247-414-10048-4;
- 49247-542-70003-7;
- 17251-142-13504-7;
- 49254-576-00010-7;
- 29210-888-00000-8;
- 29210-888-00000-9;
- 29210-888-00000-0; and
- 29210-888-00000-1.

**I – FOIA Request for documents associated with DLNs for Kelly Roe**
Please send us a copy of the documents associated with the following DLNs for Kelly Roe, SSN: [redacted]

- 29247-482-10001-4;
- 49247-542-70004-7;
- 17251-142-13502-7;
- 29210-888-00000-4;
- 29247-652-10020-4;
- 49247-542-70001-7;
- 29210-888-00000-8;
- 29210-888-00000-9;
- 29210-888-00000-0; and

- 29210-888-00000-1.

**J – FOIA Request for documents associated with DLNs for Roe Ecological Services**
Please send us a copy of the documents associated with the following DLNs for Roe Ecological Services, LLC TIN: [redacted]

- 29999-999-99999-6;
- 29999-999-99999-8;
- 29999-999-99999-0; and
- 29999-999-99999-1.

**K – FOIA Request for PushCodes.xls**
Please send us a copy of the PushCodes.xls document referred to at page 12-15 of the Document 6209 – 2012 Edition (http://www.irs.gov/foia/article/0,,id=255059,00.html).

**L – FOIA Request for Examining Officer's Activity Record**
Please send us any Examining Officer's Activity Records from 2000 to the present for:

- Christopher Roe, SSN: [redacted]
- Kelly Roe, SSN: [redacted]
- Roe Ecological Services, LLC, TIN [redacted] and
- Wildlife Property Management, LLC, TIN [redacted]

Sincerely,

Kelly A. Roe

**Kelly Roe** **Christopher Roe**

Enclosures: Copy of Kelly Roe's drivers license
Copy of Christopher Roe's drivers license

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

June 11, 2012

Christopher and Kelly Roe
PO Box 1168
Berthoud, CO 80513

Dear Mr. and Mrs Roe:

I am responding to your Freedom of Information Act (FOIA) request dated May 10, 2012 that we received on May 14, 2012.

I am unable to send the information you requested by June 12, 2012, which is the 20 business-day period allowed by law. I apologize for any inconvenience this delay may cause.

**STATUTORY EXTENSION OF TIME FOR RESPONSE**

The FOIA allows an additional ten-day statutory extension in certain circumstances. To complete your request I need additional time to search for, collect, and review responsive records from other locations. We have extended the statutory response date to June 26, 2012, after which you can file suit. An administrative appeal is limited to a denial of records, so it does not apply in this situation.

**REQUEST FOR ADDITIONAL EXTENSION OF TIME**

Unfortunately, we will still be unable to locate and consider release of the requested records by June 26, 2012. We have extended the response date to July 31, 2012 when we believe we can provide a final response.

You do not need to reply to this letter if you agree to this extension. You may wish to consider limiting the scope of your request so that we can process it more quickly. If you want to limit your request, please contact the individual named below. If we subsequently deny your request, you still have the right to file an administrative appeal.

You may file suit if you do not agree to an extension beyond the statutory period. Your suit may be filed in the U.S. District Court:

- Where you reside or have your principal place of business
- Where the records are located, or
- In the District of Columbia

Exhibit 10

You may file suit after June 26, 2012. Your complaint will be treated according to the Federal Rules of Civil Procedure applicable to actions against an agency of the United States. These procedures require that the IRS be notified of the pending suit through service of process, which should be directed to:

Commissioner of Internal Revenue
Attention: CC:PA: Br 6/7
1111 Constitution Avenue, NW
Washington, D.C. 20224

The FOIA provides access to existing records. Extending the time period for responding to your request will not delay or postpone any administrative, examination, investigation or collection action.

If you have any questions about this correspondence, please call Disclosure Specialist, Diann Herring, ID# 1000201468, at 901-546-2720 or write to: Internal Revenue Service, Disclosure Scanning Operation – Stop 93A, P.O. Box 621506, Atlanta, GA 30362-3006. Please refer to case number F12136-0025.

Sincerely,

Diana H. Church

Diana H. Church
Disclosure Manager
Disclosure Office 08

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

July 30, 2012

Christopher and Kelly Roe
PO Box 1168
Berthoud, CO 80513

Dear Mr. and Mrs Roe:

I am responding to your Freedom of Information Act (FOIA) request dated May 10, 2012 that we received on May 14, 2012.

On June 11, 2012, I asked for more time to obtain the records you requested. I am still working on your request and need additional time to search for, collect, and review responsive records from other locations. I will contact you by August 31, 2012 if I am still unable to complete your request.

Once again, I apologize for any inconvenience this delay may cause.

If you have any questions about this correspondence, please call Disclosure Specialist, Diann Herring, ID# 1000201468, at 901-546-2720 or write to: Internal Revenue Service, Disclosure Scanning Operation – Stop 93A, P.O. Box 621506, Atlanta, GA 30362-3006. Please refer to case number F12136-0025.

Sincerely,

Diana H. Church

Diana H. Church
Disclosure Manager
Disclosure Office 08

Exhibit 11